

MISSOURI DEPARTMENT OF REVENUE



FY2009 BUDGET REQUEST

with Governor's Recommendations

**DEPARTMENT OF REVENUE
FISCAL YEAR 2009 BUDGET
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Overview

Missouri Department of Revenue

The Missouri Department of Revenue (department) serves as the central collection agency for all state revenues. It strives to ensure that all customers are served conscientiously and efficiently, revenues are collected at minimal administrative expense, and that the laws governing its operation are followed.

The core functions of the department are to:

- Collect and refund taxes
- Title and register motor vehicles, boats, and trailers
- License drivers and issue identification cards

In Fiscal Year 2007, the department collected \$8.7 billion or 97 percent of state General Revenue and \$3.1 billion in other state funds. In addition, the department collected and distributed over 1,000 local-option tax rates for Missouri cities, counties, and other political subdivisions.

State Tax Commission

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform the following functions:

- Equalize inter- and intra-county assessments
- Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases
- Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates
- Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements
- Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program
- Original assessment of the distributable property of railroads and public utilities

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$5.3 billion in property tax revenues, which serves as the financial foundation for public schools and local governmental agencies.

Missouri State Lottery

The Missouri Lottery's mission is to maximize revenues for public education through the creation and sales of fun and entertaining games consistent with the highest level of service, integrity, and public accountability.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Pay Lottery prizes and retailer commissions
- Collect Lottery revenues for public education

In fiscal year 2007, Lottery sales were \$935 million and profit to education was \$259.7 million.

Over the past 21 years, the Lottery has sold more than \$10 billion in product, contributed more than \$3 billion to the state and public education, and paid more than \$6 billion to players in prizes and more than \$620 million to retailers in commissions and incentives for selling Lottery products.

The Missouri Lottery works hard to be responsible stewards of the Lottery's money. Over the last 21 years, the Lottery's operating percentage has decreased from 14 percent to a record low of 3.8 percent last fiscal year – one of the lowest in the country. Over the past few years, the Lottery has completed a comprehensive Business Process Review Study, a strategic planning process, and created various cross-divisional teams, which are developing, and implementing numerous cost-saving initiatives that will ensure the Lottery continues to improve productivity and efficiency into the future.

State Auditor's Reports, Oversight Evaluations, and Missouri Sunset Act Reports

Program or Division Name	Type of Report	Date Issued	Website
Sales and Use Tax	State Auditor	March-05	www.auditor.mo.gov
Efforts to Enforce Uninsured Motorist Law	State Auditor	March-05	www.auditor.mo.gov
Municipal Tax on Telecommunications Companies	State Auditor	June-06	www.auditor.mo.gov
Branch Office Conversion	State Auditor	June-06	www.auditor.mo.gov
Sales and Use Tax	State Auditor	April-07	www.auditor.mo.gov
Crime Victim's Compensation Program	State Auditor	May-07	www.auditor.mo.gov
State Tax Commission	State Auditor	May-05	www.auditor.mo.gov
State Tax Commission	Legislative Joint Committee on Tax Policy	June-06	www.senate.mo.gov/taxpolicy/index.htm
State Lottery Commission	State Auditor	May-07	www.auditor.mo.gov

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FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C	DEPARTMENT: REVENUE
BUDGET UNIT NAME: Department of Revenue	DIVISION: N/A

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The Department of Revenue (department) is requesting 100 percent flexibility based on total General Revenue (GR) and other funding for Fiscal Year 2009. The ability to respond to changing situations is sometimes difficult to manage with fixed budgets that have experienced cuts rather than growth in several years. With the core reductions and the impact of Amendment 3, the department's budget is tight and flexibility is needed to continue providing the best possible revenue collection results. One hundred percent flexibility is needed to obtain the maximum benefit in delivering service to Missouri citizens.

	Core	% of Flex Requested	Flex Request Amount
Personal Service	43,775,671	100%	43,775,671
Expense & Equipment	22,432,695	100%	22,432,695
	66,208,366	100%	66,208,366

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
The department transferred \$2,982,477 between divisions to facilitate the reorganization of programs and to pay contractual expense.	100 percent flexibility was approved. Fiscal Year 2008 flexibility will be requested to maximize appropriated dollars in developing and delivering quality customer service to the taxpayers of Missouri.	The department anticipates using no more than 15 percent flexibility. To maximize the effectiveness of budget flexibility, it is important to allow the department to continue to draw upon all its appropriation dollars to obtain the maximum benefit of revenue collections in delivering services to Missouri citizens.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C	DEPARTMENT: REVENUE
BUDGET UNIT NAME: Department of Revenue	DIVISION: N/A
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Transfers due to reorganization \$1,182,477 Contractual expenses 1,800,000 Examples include restructuring the Child Support Enforcement and MTAS units to the Fiscal Services Division and consolidating the bankruptcy functions in the Legal Services Division.	Fiscal Year 2008 flexibility will be requested to maximize appropriated dollars in developing and delivering quality customer service to the taxpayers of Missouri.

NEW DECISION ITEM
RANK: 2 OF 5

Department of Revenue	Budget Unit
Division N/A	
DI Name: General Structure Adjustment	DI#0000012

1. AMOUNT OF REQUEST

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	1,040,290	7,263	247,013	1,294,566
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	1,040,290	7,263	247,013	1,294,566
FTE	0.00	0.00	0.00	0.00

Est. Fringe	517,648	3,614	122,914	644,176
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644), Health Initiatives Fund, (0275), Elderly Home-Delivered Meals Trust Fund (0296), Petroleum Storage Tank Insurance Fund (0585), Conservation Commission Fund (0609), Petroleum Inspection Fund (0662), Motor Vehicle Commission Fund (0588), DOR Information Fund (0619)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other:	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Governor Blunt recommended a three percent general structure adjustment.

NEW DECISION ITEM
RANK: 2 OF 5

Department of Revenue	Budget Unit _____
Division N/A	
DI Name: General Structure Adjustment	DI#0000012

The Department of Revenue's breakdown by division follows:

Highway Collections	\$472,474
Customer Services Division - Taxation	409,068
Customer Services Division- MV/DL	39,363
Legal Services Division	65,098
Fiscal Services Division	285,974
Mail Center Consolidation	22,589
<u>Total</u>	<u>\$1,294,566</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Office of Administration's Division of Budget and Planning calculated the 3 percent increase.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Budget Object Class/Job Class									
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0

NEW DECISION ITEM
RANK: 2 OF 5

Department of Revenue			Budget Unit						
Division N/A									
DI Name: General Structure Adjustment			DI#0000012						
Program Distributions									
Total PSD	0	0	0	0	0	0	0	0	0
Transfers									
Total TRF	0	0	0	0	0	0	0	0	0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Total PS	1,040,290 1,040,290	0.0	7,263 7,263	0.0	247,013 247,013	0.0	1,294,566 1,294,566	0.0 0.0	0 0
Total EE	0		0		0		0		0
Program Distributions									
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	1,040,290	0.0	7,263	0.0	247,013	0.0	1,294,566	0.0	0

NEW DECISION ITEM
RANK: 2 OF 5

Department of Revenue	Budget Unit
Division N/A	
DI Name: General Structure Adjustment	DI#0000012

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
CLERK I	0	0.00	0	0.00	0	0.00	672	0.00
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	5,339	0.00
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	1,931	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	8,579	0.00
GENERAL OFFICE ASSISTANT	0	0.00	0	0.00	0	0.00	1,319	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	1,263	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	18,103	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	0	0.00	9,817	0.00
INFORMATION SUPPORT COOR	0	0.00	0	0.00	0	0.00	806	0.00
STOREKEEPER I	0	0.00	0	0.00	0	0.00	568	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	0	0.00	650	0.00
PROCUREMENT OFCR I	0	0.00	0	0.00	0	0.00	713	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	0	0.00	835	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	6,518	0.00
AUDITOR I	0	0.00	0	0.00	0	0.00	973	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	2,249	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	690	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	746	0.00
ACCOUNTING SPECIALIST II	0	0.00	0	0.00	0	0.00	1,383	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	0	0.00	841	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	0	0.00	534	0.00
PERSONNEL ANAL II	0	0.00	0	0.00	0	0.00	1,536	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	814	0.00
TRAINING TECH I	0	0.00	0	0.00	0	0.00	2,018	0.00
TRAINING TECH II	0	0.00	0	0.00	0	0.00	2,172	0.00
TRAINING TECH III	0	0.00	0	0.00	0	0.00	699	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	1,299	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	615	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	7,455	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	6,331	0.00
PERSONNEL CLERK	0	0.00	0	0.00	0	0.00	1,117	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	0	0.00	4,230	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
APPEALS REFEREE I	0	0.00	0	0.00	0	0.00	962	0.00
APPEALS REFEREE II	0	0.00	0	0.00	0	0.00	1,171	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	0	0.00	6,347	0.00
ADMINISTRATIVE ANAL II	0	0.00	0	0.00	0	0.00	7,165	0.00
ADMINISTRATIVE ANAL III	0	0.00	0	0.00	0	0.00	1,086	0.00
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	4,609	0.00
INVESTIGATOR III	0	0.00	0	0.00	0	0.00	3,332	0.00
LABOR SPV	0	0.00	0	0.00	0	0.00	490	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	409	0.00
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	0	0.00	638	0.00
TAX PROCESSING TECH I	0	0.00	0	0.00	0	0.00	7,881	0.00
TAX PROCESSING TECH II	0	0.00	0	0.00	0	0.00	17,236	0.00
TAX PROCESSING TECH III	0	0.00	0	0.00	0	0.00	7,152	0.00
TAX PROCESSING TECH IV	0	0.00	0	0.00	0	0.00	1,928	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	0	0.00	1,170	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	0	0.00	7,198	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	739	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	25,668	0.00
TELEPHONE INFO OPERATOR I REV	0	0.00	0	0.00	0	0.00	15,488	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	0	0.00	36,117	0.00
REVENUE FIELD SERVICES COOR	0	0.00	0	0.00	0	0.00	15,935	0.00
REVENUE LICENSING TECH I	0	0.00	0	0.00	0	0.00	20,984	0.00
REVENUE LICENSING TECH II	0	0.00	0	0.00	0	0.00	110,101	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	0	0.00	1,036	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	2,457	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	0	0.00	1,077	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	0	0.00	1,297	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	0	0.00	1,822	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	0	0.00	818	0.00
HUMAN RESOURCES MGR B3	0	0.00	0	0.00	0	0.00	1,304	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	0	0.00	1,105	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	16,052	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	5,752	0.00
REVENUE MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	1,986	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	1,990	0.00
DEPUTY STATE DEPT DIRECTOR	0	0.00	0	0.00	0	0.00	1,921	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	2,153	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	6,209	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	1,180	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	1,058	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	564	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	4,667	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	18,265	0.00
MANAGING COUNSEL	0	0.00	0	0.00	0	0.00	4,054	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	3,423	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	830	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	4,833	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	472,474	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$472,474	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$278,528	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$193,946	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES TAX								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	5,346	0.00
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	902	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	965	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	1,677	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	5,653	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	2,110	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	0	0.00	1,291	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	3,146	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	1,401	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	1,067	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	3,142	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	2,590	0.00
TAX PROCESSING TECH I	0	0.00	0	0.00	0	0.00	94,716	0.00
TAX PROCESSING TECH II	0	0.00	0	0.00	0	0.00	132,819	0.00
TAX PROCESSING TECH III	0	0.00	0	0.00	0	0.00	38,967	0.00
TAX PROCESSING TECH IV	0	0.00	0	0.00	0	0.00	8,329	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	0	0.00	9,359	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	0	0.00	10,750	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	3,385	0.00
TAXPAYER SERVICES REP II	0	0.00	0	0.00	0	0.00	782	0.00
TAXPAYER SERVICES SUPV	0	0.00	0	0.00	0	0.00	10,800	0.00
TAXPAYER SERVICES OFFICE MGR	0	0.00	0	0.00	0	0.00	3,608	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	14,777	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	13,554	0.00
REVENUE MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	4,075	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	2,163	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	1,026	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES TAX								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
OTHER	0	0.00	0	0.00	0	0.00	30,668	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	409,068	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$409,068	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$389,833	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$19,235	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES MV-DL								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,575	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	9,500	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	802	0.00
FORMS ANAL III	0	0.00	0	0.00	0	0.00	1,238	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	936	0.00
TRAINING TECH I	0	0.00	0	0.00	0	0.00	973	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	1,079	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	727	0.00
TAX PROCESSING TECH II	0	0.00	0	0.00	0	0.00	2,158	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	1,162	0.00
TELEPHONE INFO OPERATOR I REV	0	0.00	0	0.00	0	0.00	1,876	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	0	0.00	2,184	0.00
REVENUE LICENSING TECH I	0	0.00	0	0.00	0	0.00	520	0.00
REVENUE LICENSING TECH II	0	0.00	0	0.00	0	0.00	8,541	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	1,382	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	801	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	3,909	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	39,363	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$39,363	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$17,078	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$5,785	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$16,500	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	416	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,042	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	543	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	3,935	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	0	0.00	560	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	0	0.00	327	0.00
PERSONNEL ANAL II	0	0.00	0	0.00	0	0.00	941	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	499	0.00
TRAINING TECH III	0	0.00	0	0.00	0	0.00	428	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	377	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	273	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	652	0.00
PERSONNEL CLERK	0	0.00	0	0.00	0	0.00	2,251	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	0	0.00	1,458	0.00
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	16,279	0.00
INVESTIGATOR III	0	0.00	0	0.00	0	0.00	3,611	0.00
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	0	0.00	391	0.00
TAX PROCESSING TECH III	0	0.00	0	0.00	0	0.00	4,137	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	0	0.00	512	0.00
HUMAN RESOURCES MGR B3	0	0.00	0	0.00	0	0.00	834	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	0	0.00	979	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	1,093	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	787	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	5,552	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	346	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	2,608	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	7,052	0.00
MANAGING COUNSEL	0	0.00	0	0.00	0	0.00	5,750	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	584	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	881	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	65,098	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$65,098	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$51,817	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$13,281	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FISCAL SERVICES								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,073	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	3,781	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	2,242	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	1,142	0.00
STOREKEEPER I	0	0.00	0	0.00	0	0.00	950	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	0	0.00	398	0.00
PROCUREMENT OFCR I	0	0.00	0	0.00	0	0.00	437	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	0	0.00	512	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	9,078	0.00
AUDITOR I	0	0.00	0	0.00	0	0.00	940	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	2,329	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	460	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	447	0.00
ACCOUNTING SPECIALIST II	0	0.00	0	0.00	0	0.00	872	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	518	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	1,107	0.00
LABOR SPV	0	0.00	0	0.00	0	0.00	315	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	1,044	0.00
TAX PROCESSING TECH III	0	0.00	0	0.00	0	0.00	2,659	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	806	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	1,009	0.00
TAX AUDIT REVIEW SPECIALIST	0	0.00	0	0.00	0	0.00	3,490	0.00
TAX AUDITOR I	0	0.00	0	0.00	0	0.00	29,520	0.00
TAX AUDITOR II	0	0.00	0	0.00	0	0.00	22,378	0.00
TAX AUDITOR III	0	0.00	0	0.00	0	0.00	88,421	0.00
TAX AUDIT SUPV	0	0.00	0	0.00	0	0.00	49,697	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	0	0.00	615	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	1,837	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	0	0.00	660	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	0	0.00	795	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	9,324	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	1,327	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FISCAL SERVICES								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
DEPUTY STATE DEPT DIRECTOR	0	0.00	0	0.00	0	0.00	1,281	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	2,692	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	893	0.00
OUT-STATE AUDIT PERSONNEL	0	0.00	0	0.00	0	0.00	39,281	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	1,149	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	495	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	285,974	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$285,974	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$283,786	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$1,478	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$710	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MAIL CENTER CONSOLIDATION								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	904	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,930	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	14,251	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	727	0.00
MAILING EQUIPMENT OPER	0	0.00	0	0.00	0	0.00	2,409	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	1,106	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	1,262	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	22,589	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$22,589	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$19,248	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$3,341	0.00

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	9,056,142	305.89	9,752,114	321.41	9,752,114	301.41	9,752,114	301.41
STATE HWYS AND TRANS DEPT	5,815,485	210.86	6,464,762	218.73	6,464,762	218.73	6,464,762	218.73
TOTAL - PS	14,871,627	516.75	16,216,876	540.14	16,216,876	520.14	16,216,876	520.14
EXPENSE & EQUIPMENT								
GENERAL REVENUE	4,373,080	0.00	4,441,797	0.00	4,441,797	0.00	4,441,797	0.00
STATE HWYS AND TRANS DEPT	4,618,925	0.00	4,986,404	0.00	4,986,404	0.00	4,986,404	0.00
TOTAL - EE	8,992,005	0.00	9,428,201	0.00	9,428,201	0.00	9,428,201	0.00
TOTAL	23,863,632	516.75	25,645,077	540.14	25,645,077	520.14	25,645,077	520.14
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	278,528	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	193,946	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	472,474	0.00
TOTAL	0	0.00	0	0.00	0	0.00	472,474	0.00
Postage Increase - 1860003								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	53,178	0.00	53,178	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	71,046	0.00	71,046	0.00
TOTAL - EE	0	0.00	0	0.00	124,224	0.00	124,224	0.00
TOTAL	0	0.00	0	0.00	124,224	0.00	124,224	0.00
GRAND TOTAL	\$23,863,632	516.75	\$25,645,077	540.14	\$25,769,301	520.14	\$26,241,775	520.14

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CORE DECISION ITEM

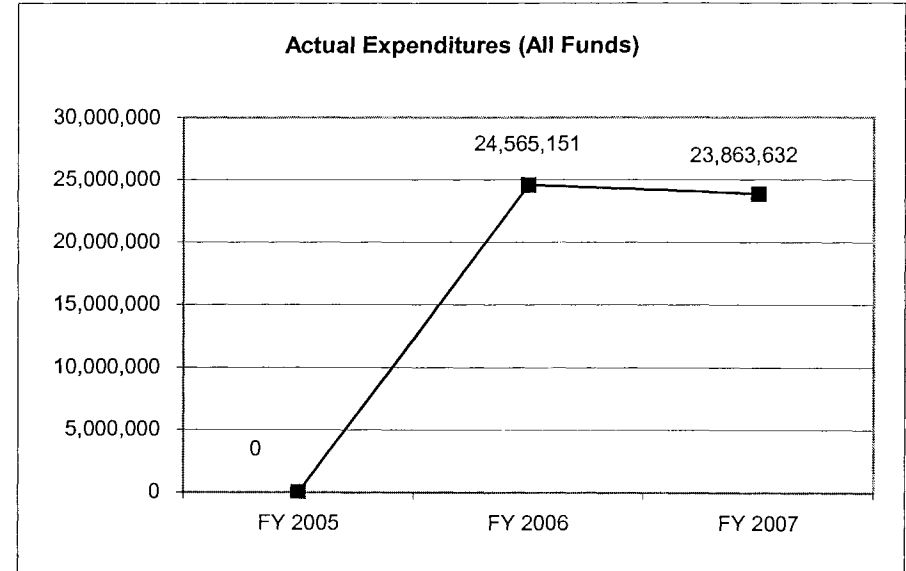
Department of Revenue					Budget Unit 86110C				
Customer Services, Fiscal Services and Legal Services Divisions									
Core - Highway Collections									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	9,752,114	0	6,464,762	16,216,876	PS	9,752,114	0	6,464,762	16,216,876
EE	4,441,797	0	4,986,404	9,428,201	EE	4,441,797	0	4,986,404	9,428,201
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	14,193,911	0	11,451,166	25,645,077	Total	14,193,911	0	11,451,166	25,645,077
FTE	301.41	0.00	218.73	520.14	FTE	301.41	0.00	218.73	520.14
Est. Fringe	4,852,652	0	3,216,866	8,069,517	Est. Fringe	4,852,652	0	3,216,866	8,069,517
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	State Highways and Transportation Department Fund (0644)				Other Funds:	State Highways and Transportation Department Fund (0644)			
2. CORE DESCRIPTION									
Constitutional Amendment 3 passed by a majority vote on the 2004 General Election ballot limiting the amount of highway funding the Department of Revenue (Department) may spend to the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri.									
The Highway Collections core is comprised of the highway funding the department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and the safety of Missouri's highway system as motor vehicle and driver license suspension and revocation actions could be jeopardized.									
3. PROGRAM LISTING (list programs included in this core funding)									
Fuel Tax Program					Motor Vehicle Registration Program				
Driver License Program					Motor Vehicle Title Program				

CORE DECISION ITEM

Department of Revenue	Budget Unit	86110C
Customer Services, Fiscal Services and Legal Services Divisions		
Core - Highway Collections		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	0	26,693,994	25,488,221	25,645,077
Less Reverted (All Funds)	0	(756,705)	(764,648)	N/A
Budget Authority (All Funds)	0	25,937,289	24,723,573	N/A
Actual Expenditures (All Funds)	0	24,565,151	23,863,632	N/A
Unexpended (All Funds)	0	1,372,138	859,941	N/A
Unexpended, by Fund:				
General Revenue	0	1,067,299	264,461	N/A
Federal	0	0	0	N/A
Other	0	304,839	595,480	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:	Division Allocations Fiscal Year 2008:	GR	HWY
	Customer Services Division - MV/DL	10,332,580	6,800,529
	Customer Services Division - Taxation	704,364	1,244,938
	Fiscal Services Division	580,144	446,383
	Legal Services Division	1,290,098	1,240,277
	Postage	1,286,725	1,719,039
		<u>14,193,911</u>	<u>11,451,166</u>

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	540.14	9,752,114	0	6,464,762	16,216,876	
	EE	0.00	4,441,797	0	4,986,404	9,428,201	
	Total	540.14	14,193,911	0	11,451,166	25,645,077	
DEPARTMENT CORE ADJUSTMENTS							
Core Reduction	[#991] PS	(20.00)	0	0	0	0	FTE core reduction.
NET DEPARTMENT CHANGES		(20.00)	0	0	0	0	
DEPARTMENT CORE REQUEST							
	PS	520.14	9,752,114	0	6,464,762	16,216,876	
	EE	0.00	4,441,797	0	4,986,404	9,428,201	
	Total	520.14	14,193,911	0	11,451,166	25,645,077	
GOVERNOR'S RECOMMENDED CORE							
	PS	520.14	9,752,114	0	6,464,762	16,216,876	
	EE	0.00	4,441,797	0	4,986,404	9,428,201	
	Total	520.14	14,193,911	0	11,451,166	25,645,077	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
CLERK I	22,021	1.00	22,392	1.00	22,392	1.00	22,392	1.00
OFFICE SUPPORT ASST (CLERICAL)	158,988	7.38	177,972	8.00	177,972	8.00	177,972	8.00
SR OFC SUPPORT ASST (CLERICAL)	28,947	1.09	64,375	2.50	64,375	2.50	64,375	2.50
ADMIN OFFICE SUPPORT ASSISTANT	164,279	5.82	174,483	6.19	285,963	10.19	285,963	10.19
SR OFC SUPPORT ASST (STENO)	7,571	0.28	27,701	1.00	0	0.00	0	0.00
GENERAL OFFICE ASSISTANT	59,675	2.84	65,596	3.00	43,980	2.00	43,980	2.00
OFFICE SUPPORT ASST (KEYBRD)	184,637	8.30	77,155	3.48	42,111	1.48	42,111	1.48
SR OFC SUPPORT ASST (KEYBRD)	421,245	17.11	646,554	25.50	603,454	23.80	603,454	23.80
MAILING EQUIPMENT OPER	41,054	1.55	0	0.00	0	0.00	0	0.00
PHOTOGRAPHIC-MACHINE OPER	315,275	13.90	327,247	14.00	327,247	13.00	327,247	13.00
INFORMATION SUPPORT COOR	25,725	1.00	26,853	1.00	26,853	1.00	26,853	1.00
STORES CLERK	6,115	0.31	42,486	2.00	0	0.00	0	0.00
STOREKEEPER I	21,897	0.91	18,948	1.07	18,948	1.07	18,948	1.07
SUPPLY MANAGER I	25,080	0.74	21,638	0.62	21,638	0.62	21,638	0.62
PROCUREMENT OFCR I	9,729	0.26	23,758	0.62	23,758	0.62	23,758	0.62
PROCUREMENT OFCR II	24,757	0.57	27,838	0.62	27,838	0.62	27,838	0.62
FORMS ANAL III	45,461	1.14	0	0.00	0	0.00	0	0.00
ACCOUNT CLERK II	315,603	13.10	217,261	10.00	217,261	10.00	217,261	10.00
AUDITOR I	34,791	1.10	32,445	1.00	32,445	1.00	32,445	1.00
ACCOUNTANT I	90,300	3.20	74,967	2.15	74,967	2.15	74,967	2.15
ACCOUNTANT II	48,218	1.38	22,988	0.55	22,988	0.55	22,988	0.55
ACCOUNTANT III	17,566	0.47	24,859	0.62	24,859	0.62	24,859	0.62
ACCOUNTING SPECIALIST II	29,821	0.84	46,084	1.03	46,084	1.03	46,084	1.03
HUMAN RELATIONS OFCR II	25,271	0.56	28,012	0.60	28,012	0.60	28,012	0.60
PERSONNEL ANAL I	17,012	0.60	17,804	0.62	17,804	0.62	17,804	0.62
PERSONNEL ANAL II	45,586	1.11	51,182	1.24	51,182	1.24	51,182	1.24
PUBLIC INFORMATION COOR	23,686	0.56	27,130	0.62	27,130	0.62	27,130	0.62
TRAINING TECH I	65,199	2.00	67,254	2.00	67,254	2.00	67,254	2.00
TRAINING TECH II	70,183	2.00	72,396	2.00	72,396	2.00	72,396	2.00
TRAINING TECH III	24,107	0.58	23,295	0.62	23,295	0.62	23,295	0.62
EXECUTIVE I	56,711	1.82	43,283	1.50	43,283	1.50	43,283	1.50
EXECUTIVE II	31,241	0.84	20,483	0.62	20,483	0.62	20,483	0.62

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
MANAGEMENT ANALYSIS SPEC I	190,773	5.37	248,493	6.80	248,493	6.80	248,493	6.80
MANAGEMENT ANALYSIS SPEC II	227,712	5.62	211,048	5.40	211,048	5.60	211,048	5.60
PERSONNEL CLERK	63,120	2.30	37,253	1.75	37,253	1.75	37,253	1.75
LEGISLATIVE COORDINATOR	27,196	0.64	51,739	1.00	141,019	3.00	141,019	3.00
APPEALS REFEREE I	44,974	1.29	71,107	2.00	32,071	1.00	32,071	1.00
APPEALS REFEREE II	30,057	0.79	0	0.00	39,036	1.00	39,036	1.00
ADMINISTRATIVE ANAL I	167,708	5.95	171,446	5.00	211,560	7.00	211,560	7.00
ADMINISTRATIVE ANAL II	169,194	5.33	201,261	6.00	238,839	7.00	238,839	7.00
ADMINISTRATIVE ANAL III	35,092	1.01	36,198	1.00	36,198	1.00	36,198	1.00
INVESTIGATOR II	223,599	6.31	153,652	4.60	153,652	5.10	153,652	5.10
INVESTIGATOR III	84,245	1.88	111,057	2.00	111,057	2.00	111,057	2.00
LABOR SPV	18,482	0.71	16,329	0.62	16,329	0.62	16,329	0.62
MOTOR VEHICLE DRIVER	39,454	1.69	13,652	0.62	13,652	0.62	13,652	0.62
GRAPHIC ARTS SPEC II	18,896	0.56	21,254	0.62	21,254	0.62	21,254	0.62
TAX PROCESSING TECH I	91,439	4.03	240,664	7.00	262,707	8.00	262,707	8.00
TAX PROCESSING TECH II	450,478	18.34	548,652	23.33	574,512	24.33	574,512	24.33
TAX PROCESSING TECH III	134,164	5.02	238,382	8.52	238,382	8.52	238,382	8.52
TAX PROCESSING TECH IV	10,445	0.35	64,272	2.00	64,272	2.00	64,272	2.00
TAX COLLECTION TECH I	69,465	3.00	38,997	1.50	38,997	1.50	38,997	1.50
TAX COLLECTION TECH II	54,676	2.22	239,926	11.00	239,926	11.00	239,926	11.00
TAX COLLECTION TECH III	52,955	2.00	24,638	1.00	24,638	1.00	24,638	1.00
TAXPAYER SERVICES REP II	6,292	0.24	0	0.00	0	0.00	0	0.00
REVENUE SECTION SUPV	771,675	23.41	855,594	25.00	855,594	25.00	855,594	25.00
TELEPHONE INFO OPERATOR I REV	446,922	20.96	516,266	23.00	516,266	23.00	516,266	23.00
TELEPHONE INFO OPERATOR II REV	1,131,806	46.78	1,203,902	48.00	1,203,902	48.00	1,203,902	48.00
REVENUE FIELD SERVICES COOR	486,521	13.25	456,036	12.00	531,169	14.00	531,169	14.00
REVENUE LICENSING TECH I	1,190,119	55.24	1,304,001	62.72	1,167,295	41.72	1,167,295	41.72
REVENUE LICENSING TECH II	2,972,261	120.20	3,670,873	126.46	3,670,057	126.46	3,670,057	126.46
TAX AUDITOR I	71,304	2.31	0	0.00	0	0.00	0	0.00
TAX AUDIT SUPV	8,359	0.18	0	0.00	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	30,325	0.57	34,513	0.62	34,513	0.62	34,513	0.62
FISCAL & ADMINISTRATIVE MGR B1	98,526	2.04	81,879	1.62	81,879	1.62	81,879	1.62

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
FISCAL & ADMINISTRATIVE MGR B2	31,927	0.57	35,904	0.62	35,904	0.62	35,904	0.62
FISCAL & ADMINISTRATIVE MGR B3	38,440	0.57	43,228	0.62	43,228	0.62	43,228	0.62
HUMAN RESOURCES MGR B1	58,886	1.00	60,749	1.00	60,749	1.00	60,749	1.00
HUMAN RESOURCES MGR B2	26,938	0.60	27,257	0.62	27,257	0.62	27,257	0.62
HUMAN RESOURCES MGR B3	40,089	0.58	43,447	0.62	43,447	0.62	43,447	0.62
INVESTIGATION MGR B3	27,065	0.40	36,820	0.50	36,820	0.50	36,820	0.50
REVENUE MANAGER, BAND 1	621,785	12.98	535,053	10.25	535,053	9.25	535,053	9.25
REVENUE MANAGER, BAND 2	205,690	3.42	191,745	3.00	191,745	3.00	191,745	3.00
REVENUE MANAGER, BAND 3	64,157	1.00	66,188	1.00	66,188	1.00	66,188	1.00
STATE DEPARTMENT DIRECTOR	50,691	0.47	66,333	0.60	66,333	0.60	66,333	0.60
DEPUTY STATE DEPT DIRECTOR	48,922	0.47	64,029	0.60	64,029	0.60	64,029	0.60
DESIGNATED PRINCIPAL ASST DEPT	116,136	1.95	67,792	1.20	71,797	1.20	71,797	1.20
DIVISION DIRECTOR	182,281	2.02	206,956	2.23	206,956	2.23	206,956	2.23
DESIGNATED PRINCIPAL ASST DIV	49,544	1.09	76,909	1.60	39,335	0.60	39,335	0.60
ASSOCIATE COUNSEL	95,780	2.24	35,243	1.20	35,243	2.20	35,243	2.20
PARALEGAL	5,007	0.17	18,808	0.62	18,808	0.62	18,808	0.62
LEGAL COUNSEL	143,300	3.65	155,581	3.15	155,581	4.15	155,581	4.15
SENIOR COUNSEL	684,101	12.82	713,964	15.10	608,838	11.10	608,838	11.10
CLERK	153,706	8.96	0	0.00	0	0.00	0	0.00
MANAGING COUNSEL	12,924	0.21	0	0.00	135,126	2.00	135,126	2.00
SPECIAL ASST OFFICIAL & ADMSTR	164,864	3.38	204,537	4.20	114,087	2.20	114,087	2.20
SPECIAL ASST PROFESSIONAL	25,619	0.58	27,689	0.60	27,689	0.60	27,689	0.60
SPECIAL ASST OFFICE & CLERICAL	147,790	3.67	161,121	3.86	161,121	3.86	161,121	3.86
TOTAL - PS	14,871,627	516.75	16,216,876	540.14	16,216,876	520.14	16,216,876	520.14
TRAVEL, IN-STATE	40,143	0.00	44,742	0.00	44,742	0.00	44,742	0.00
TRAVEL, OUT-OF-STATE	11,336	0.00	3,646	0.00	8,646	0.00	8,646	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	6,169,121	0.00	6,747,910	0.00	6,692,910	0.00	6,692,910	0.00
PROFESSIONAL DEVELOPMENT	39,090	0.00	60,890	0.00	60,890	0.00	60,890	0.00
COMMUNICATION SERV & SUPP	263,771	0.00	7,771	0.00	7,786	0.00	7,786	0.00
PROFESSIONAL SERVICES	1,108,394	0.00	2,290,104	0.00	2,290,089	0.00	2,290,089	0.00
M&R SERVICES	234,005	0.00	199,829	0.00	249,829	0.00	249,829	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
COMPUTER EQUIPMENT	1,004,965	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	11,783	0.00	27	0.00	27	0.00	27	0.00
OFFICE EQUIPMENT	81,288	0.00	7,126	0.00	7,126	0.00	7,126	0.00
OTHER EQUIPMENT	772	0.00	54,872	0.00	54,872	0.00	54,872	0.00
PROPERTY & IMPROVEMENTS	0	0.00	2	0.00	2	0.00	2	0.00
REAL PROPERTY RENTALS & LEASES	0	0.00	27	0.00	27	0.00	27	0.00
EQUIPMENT RENTALS & LEASES	26,049	0.00	10,601	0.00	10,601	0.00	10,601	0.00
MISCELLANEOUS EXPENSES	1,161	0.00	652	0.00	652	0.00	652	0.00
REBILLABLE EXPENSES	127	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	8,992,005	0.00	9,428,201	0.00	9,428,201	0.00	9,428,201	0.00
GRAND TOTAL	\$23,863,632	516.75	\$25,645,077	540.14	\$25,645,077	520.14	\$25,645,077	520.14
GENERAL REVENUE	\$13,429,222	305.89	\$14,193,911	321.41	\$14,193,911	301.41	\$14,193,911	301.41
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$10,434,410	210.86	\$11,451,166	218.73	\$11,451,166	218.73	\$11,451,166	218.73

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	CSD - Tax	FSD	LSD	Postage	Total
GR					
FEDERAL					
OTHER	664,730	11,940	62,006	7,872	746,548
TOTAL	664,730	11,940	62,006	7,872	746,548

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections. The department has eight compliance offices in Missouri and three offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's fuel tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

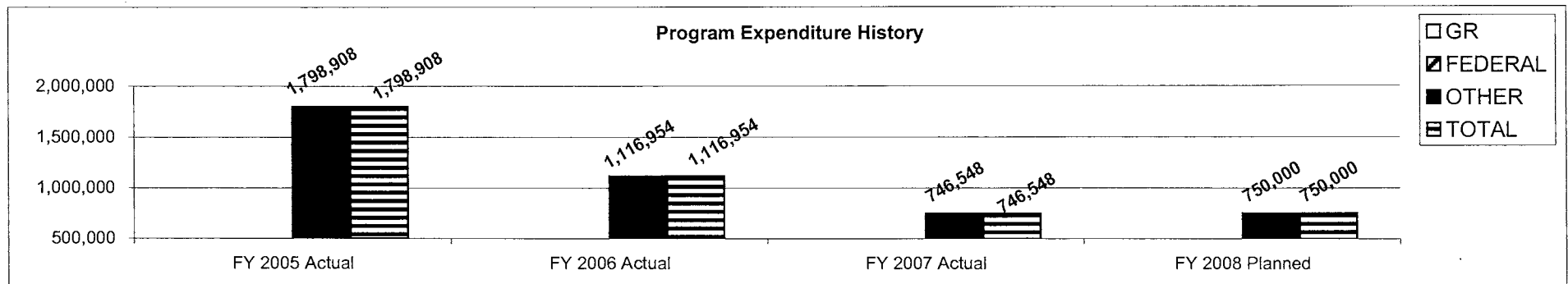
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$775.0	\$772.8	\$743.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
1.0	1.0	0.5	1.0	0.5	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	7,600	8,296	7,000	8,270	7,000	8,853
EDI	7%	359	14%	403	14%	534
Total		8,655		8,673		9,387

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Driver License						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	4,633,470	173,064				4,806,534
Federal	56,209					56,209
Other	889,910	26,940	402,532	1,973,759	479,888	3,773,029
Total	5,579,589	200,004	402,532	1,973,759	479,888	8,635,772

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

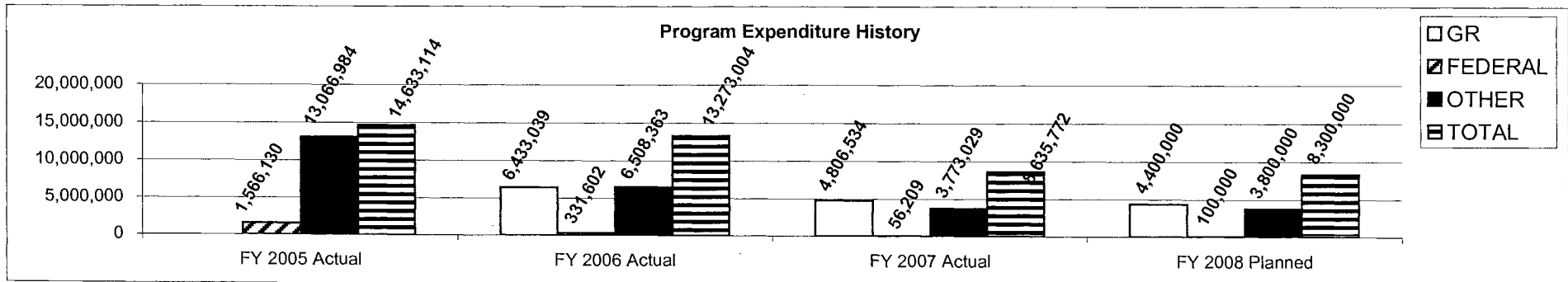
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Driver License						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
6. What are the sources of the "Other " funds?						
State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)						
Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.						
7a. Provide an effectiveness measure.						
Revenue generated (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Issuance	\$13.5	\$13.5	\$14.0	\$14.4	\$14.0	\$14.4
Reinstatement		\$2.6	\$2.6	\$3.0	\$2.6	\$2.5
7b. Provide an efficiency measure.						
N/A						
7c. Provide the number of clients/individuals served, if applicable.						
Number of licenses produced						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Initial	384,000	385,575	392,000	371,522	392,000	366,226
Renewal	536,000	876,917	897,000	734,450	897,000	685,316
Non-	131,000	136,550	134,000	117,836	134,000	138,604
Total	1,051,000	1,399,042	1,423,000	1,223,808	1,423,000	1,190,146
7d. Provide a customer satisfaction measure, if available.						
N/A						

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	2,896,563	79,753				2,976,316
Federal						0
Other	2,132,575	8,371	245,970	160,601	1,021,058	3,568,575
Total	5,029,138	88,124	245,970	160,601	1,021,058	6,544,891

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

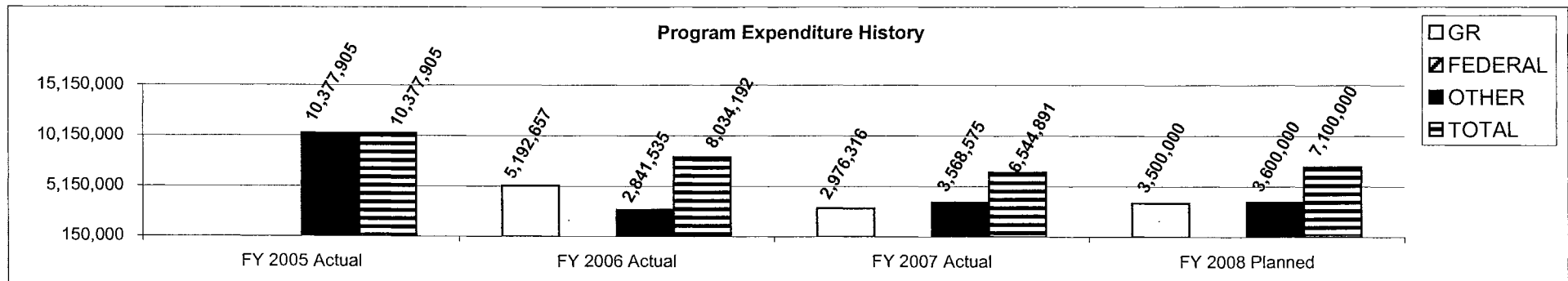
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
6. What are the sources of the "Other " funds?						
State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), and Specialty Plate Fund (0775).						
Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.						
7a. Provide an effectiveness measure.						
Revenue generated (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
	\$156.80	\$161.70	\$159.90	\$154.10	\$159.90	\$166.30
7b. Provide an efficiency measure.						
N/A						
7c. Provide the number of clients/individuals served, if applicable.						
Number of registrations produced (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Annual	2.48	2.31	2.52	2.54	2.52	2.18
Biennial	1.60	1.68	1.63	1.72	1.63	1.67
7d. Provide a customer satisfaction measure, if available.						
N/A						

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	2,387,411	200,076				2,587,487
Federal						0
Other	3,420,047	33,611	444,050	153,880	720,951	4,772,539
Total	5,807,458	233,687	444,050	153,880	720,951	7,360,026

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

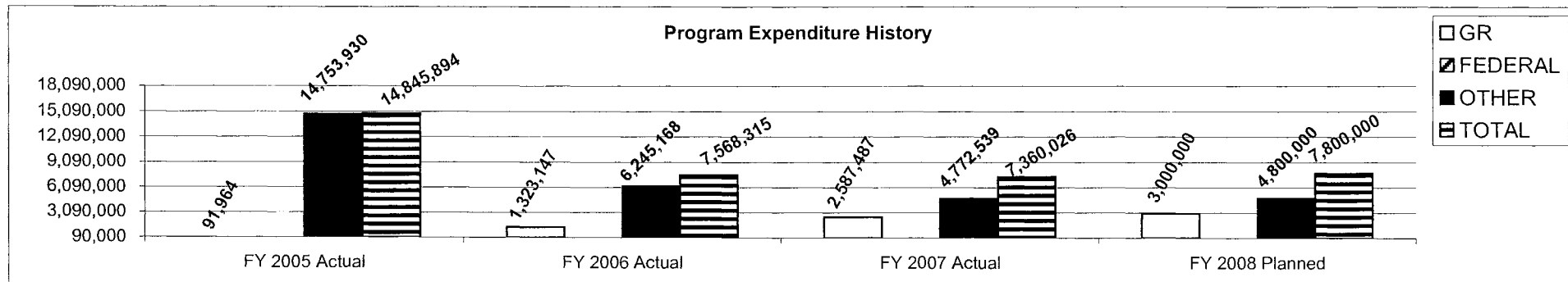
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue																								
Program Name - Motor Vehicle Title																								
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage																								
<p>6. What are the sources of the "Other " funds?</p> <p>State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)</p> <p>Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.</p>																								
<p>7a. Provide an effectiveness measure.</p> <p>Revenue generated (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">FY 2005</th> <th colspan="2" style="text-align: center;">FY 2006</th> <th colspan="2" style="text-align: center;">FY 2007</th> </tr> <tr> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$620.00</td> <td style="text-align: center;">\$636.14</td> <td style="text-align: center;">\$632.00</td> <td style="text-align: center;">\$564.24</td> <td style="text-align: center;">\$632.00</td> <td style="text-align: center;">\$674.93</td> </tr> </tbody> </table>							FY 2005		FY 2006		FY 2007		Projected	Actual	Projected	Actual	Projected	Actual	\$620.00	\$636.14	\$632.00	\$564.24	\$632.00	\$674.93
FY 2005		FY 2006		FY 2007																				
Projected	Actual	Projected	Actual	Projected	Actual																			
\$620.00	\$636.14	\$632.00	\$564.24	\$632.00	\$674.93																			
<p>7b. Provide an efficiency measure.</p> <p>N/A</p>																								
<p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Number of titles produced (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">FY 2005</th> <th colspan="2" style="text-align: center;">FY 2006</th> <th colspan="2" style="text-align: center;">FY 2007</th> </tr> <tr> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2.40</td> <td style="text-align: center;">2.09</td> <td style="text-align: center;">2.25</td> <td style="text-align: center;">1.85</td> <td style="text-align: center;">2.25</td> <td style="text-align: center;">2.20</td> </tr> </tbody> </table>							FY 2005		FY 2006		FY 2007		Projected	Actual	Projected	Actual	Projected	Actual	2.40	2.09	2.25	1.85	2.25	2.20
FY 2005		FY 2006		FY 2007																				
Projected	Actual	Projected	Actual	Projected	Actual																			
2.40	2.09	2.25	1.85	2.25	2.20																			
<p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>																								

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES TAX								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	11,766,791	465.23	13,670,465	465.18	13,367,064	441.18	13,367,064	441.18
DEPT OF REVENUE	23,233	0.74	0	0.00	0	0.00	0	0.00
CHILD SUPPORT ENFORCEMT COLLTN	17,570	0.56	0	0.00	0	0.00	0	0.00
HEALTH INITIATIVES	44,625	1.84	47,896	2.00	47,896	2.00	47,896	2.00
ELDERLY HOME-DELIVER MEALS TRU	11,145	0.45	12,216	0.50	12,216	0.50	12,216	0.50
PETROLEUM STORAGE TANK INS	22,059	0.86	25,754	1.00	25,754	1.00	25,754	1.00
CONSERVATION COMMISSION	507,332	20.54	523,759	20.42	523,759	20.42	523,759	20.42
PETROLEUM INSPECTION FUND	30,132	1.25	31,584	1.00	31,584	1.00	31,584	1.00
TOTAL - PS	12,422,887	491.47	14,311,674	490.10	14,008,273	466.10	14,008,273	466.10
EXPENSE & EQUIPMENT								
GENERAL REVENUE	2,832,897	0.00	2,159,346	0.00	2,159,346	0.00	2,159,346	0.00
DEPT OF REVENUE	3,457,029	0.00	0	0.00	0	0.00	0	0.00
CHILD SUPPORT ENFORCEMT COLLTN	2,040,482	0.00	0	0.00	0	0.00	0	0.00
HEALTH INITIATIVES	309	0.00	4,382	0.00	4,382	0.00	4,382	0.00
PETROLEUM STORAGE TANK INS	104	0.00	1,127	0.00	1,127	0.00	1,127	0.00
CONSERVATION COMMISSION	8,057	0.00	16,344	0.00	16,344	0.00	16,344	0.00
PETROLEUM INSPECTION FUND	130	0.00	2,966	0.00	2,966	0.00	2,966	0.00
TOTAL - EE	8,339,008	0.00	2,184,165	0.00	2,184,165	0.00	2,184,165	0.00
TOTAL	20,761,895	491.47	16,495,839	490.10	16,192,438	466.10	16,192,438	466.10
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	389,833	0.00
HEALTH INITIATIVES	0	0.00	0	0.00	0	0.00	1,436	0.00
ELDERLY HOME-DELIVER MEALS TRU	0	0.00	0	0.00	0	0.00	366	0.00
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	0	0.00	773	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	15,713	0.00

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES TAX								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	0	0.00	947	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	409,068	0.00
TOTAL	0	0.00	0	0.00	0	0.00	409,068	0.00
GRAND TOTAL	\$20,761,895	491.47	\$16,495,839	490.10	\$16,192,438	466.10	\$16,601,506	466.10

CORE DECISION ITEM

Department of Revenue					Budget Unit 86115C				
Customer Services Division									
Core - Customer Services Taxation Bureau									
1. CORE FINANCIAL SUMMARY									
FY 2008 Budget Request					FY 2008 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	13,367,064	0	641,209	14,008,273	PS	13,367,064	0	641,209	14,008,273
EE	2,159,346	0	24,819	2,184,165	EE	2,159,346	0	24,819	2,184,165
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	15,526,410	0	666,028	16,192,438	Total	15,526,410	0	666,028	16,192,438
FTE	441.18	0.00	24.92	466.10	FTE	441.18	0.00	24.92	466.10
Est. Fringe	6,651,451	0	319,066	6,970,517	Est. Fringe	6,651,451	0	319,066	6,970,517
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: Conservation Commission (0609); Elderly Home Delivered Meals (0296); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)					Other Funds: Conservation Commission (0609); Elderly Home Delivered Meals (0296); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)				
2. CORE DESCRIPTION									
The Customer Services Division Taxation Bureau (bureau) is responsible for collecting and processing taxes mandated by Missouri statutes. The bureau provides services to Missouri citizens by collecting revenue to fund services, issuing refunds, and reducing the burden of tax compliance. It is also the responsibility of the bureau to discourage noncompliance by using focused enforcement actions, identifying and addressing areas of unintentional noncompliance. The bureau communicates with its customers informing them of tax laws, regulations, and available services; and streamlines and consolidates processes that affect its customers. The bureau requests continued core funding to comply with laws, regulations, and licenses, and to effectively and efficiently administer and enforce Missouri laws.									
The Multistate Tax Commission (MTC) dues of \$163,001 are part of this core decision item. Membership in the MTC keeps the department informed of tax operations and procedures in other states and at the national level. MTC membership is required for states that have adopted the Multistate Tax Compact that Missouri adopted in Section 32.200, RSMO (1986). To encourage voluntary compliance with Missouri's tax laws and to increase visibility of compliance efforts in those areas where non-compliance is found to exist, the department joined the MTC's Joint Audit Program in 1997. The Multistate Tax Compact authorizes the MTC Joint Audit Program, under the audit staff of the MTC, to perform income and sales tax audits on behalf of participating states.									

CORE DECISION ITEM

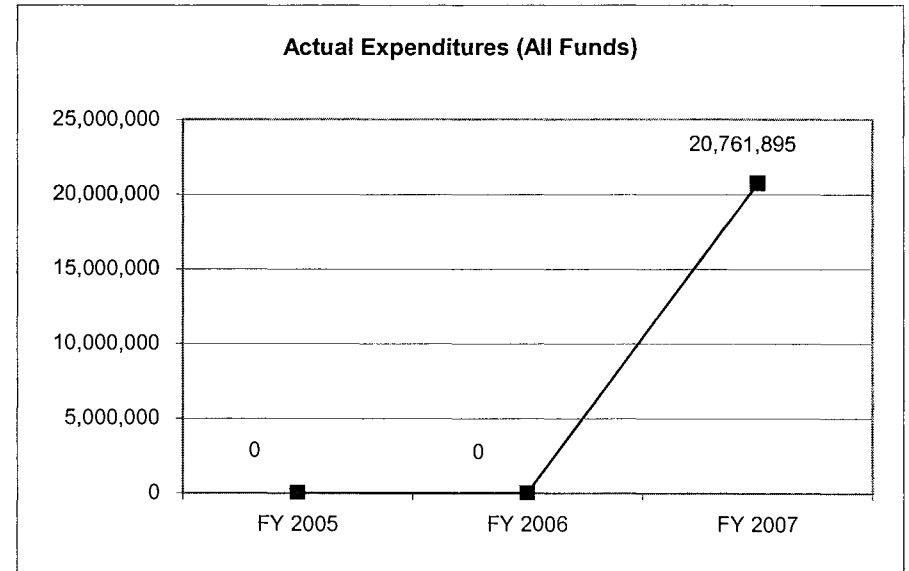
Department of Revenue	Budget Unit <u>86115C</u>
Customer Services Division	
Core - Customer Services Taxation Bureau	

3. PROGRAM LISTING (list programs included in this core funding)

Sales Tax Program	Personal Tax Program
Corporate Tax Program	Property Tax Program
Fuel Tax Program	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	0	0	26,215,642	16,495,839
Less Reverted (All Funds)	0	0	(1,326,069)	N/A
Budget Authority (All Funds)	0	0	24,889,573	N/A
Actual Expenditures (All Funds)	0	0	20,761,895	N/A
Unexpended (All Funds)	0	0	4,127,678	N/A
Unexpended, by Fund:				
General Revenue	0	0	1,003,394	N/A
Federal	0	0	2,537,588	N/A
Other	0	0	586,696	N/A
	(1)	(1) (2)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) The Department of Revenue reorganized in Fiscal Year 2006. Actual expenditures were incorporated in the Division of Taxation's budget unit.
- (2) Actual expenditures totaled \$25,374,209 (\$16,409,572 PS and \$8,964,637 E&E).

CORE RECONCILIATION

DEPARTMENT OF REVENUE

CUSTOMER SERVICES TAX

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	490.10	13,670,465	0	641,209	14,311,674	
		EE	0.00	2,159,346	0	24,819	2,184,165	
		Total	490.10	15,829,811	0	666,028	16,495,839	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	[#987]	PS	(16.00)	0	0	0		0 FTE core reduction.
Core Reallocation	[#581]	PS	(10.00)	(277,231)	0	0	(277,231)	Distribution Center staff and administrative support staff transfer to CSD MV-DL.
Core Reallocation	[#583]	PS	2.00	86,330	0	0	86,330	Management Analysis Specialist staff transfer from CSD MV-DL.
Core Reallocation	[#986]	PS	0.00	(112,500)	0	0	(112,500)	Transfer to Legal Services Division.
NET DEPARTMENT CHANGES			(24.00)	(303,401)	0	0	(303,401)	
DEPARTMENT CORE REQUEST								
		PS	466.10	13,367,064	0	641,209	14,008,273	
		EE	0.00	2,159,346	0	24,819	2,184,165	
		Total	466.10	15,526,410	0	666,028	16,192,438	
GOVERNOR'S RECOMMENDED CORE								
		PS	466.10	13,367,064	0	641,209	14,008,273	
		EE	0.00	2,159,346	0	24,819	2,184,165	
		Total	466.10	15,526,410	0	666,028	16,192,438	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES TAX								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	174,654	8.22	263,403	12.00	178,234	8.00	178,234	8.00
SR OFC SUPPORT ASST (CLERICAL)	26,406	1.00	53,343	2.00	30,061	1.00	30,061	1.00
ADMIN OFFICE SUPPORT ASSISTANT	78,586	3.11	84,669	3.29	32,157	1.29	32,157	1.29
SR OFC SUPPORT ASST (STENO)	59,215	2.18	114,134	4.00	55,884	2.00	55,884	2.00
GENERAL OFFICE ASSISTANT	6,328	0.33	0	0.00	0	0.00	0	0.00
OFFICE SUPPORT ASST (KEYBRD)	171,830	7.93	188,451	8.82	188,451	8.82	188,451	8.82
SR OFC SUPPORT ASST (KEYBRD)	82,223	3.39	72,063	3.00	70,321	3.00	70,321	3.00
PHOTOGRAPHIC-MACHINE OPER	42,364	2.00	43,036	2.00	43,036	2.00	43,036	2.00
ACCOUNT CLERK II	264,211	11.00	104,857	3.00	104,857	3.00	104,857	3.00
ACCOUNTANT I	38,779	1.22	0	0.00	0	0.00	0	0.00
ACCOUNTANT III	37,060	0.83	46,684	1.00	46,684	1.00	46,684	1.00
EXECUTIVE I	0	0.00	28,716	1.00	0	0.00	0	0.00
EXECUTIVE II	34,457	1.00	35,551	1.00	35,551	1.00	35,551	1.00
MANAGEMENT ANALYSIS SPEC I	99,687	2.95	69,809	2.00	104,717	3.00	104,717	3.00
MANAGEMENT ANALYSIS SPEC II	14,030	0.33	0	0.00	86,330	2.00	86,330	2.00
LEGISLATIVE COORDINATOR	10,098	0.24	0	0.00	0	0.00	0	0.00
MOTOR VEHICLE DRIVER	14,909	0.63	24,231	1.00	0	0.00	0	0.00
TAX PROCESSING TECH I	2,194,257	99.58	2,966,945	124.00	3,529,878	122.95	3,529,878	122.95
TAX PROCESSING TECH II	3,553,611	142.37	3,818,855	137.97	4,427,319	168.67	4,427,319	168.67
TAX PROCESSING TECH III	1,020,244	37.08	1,243,398	37.00	1,298,934	39.00	1,298,934	39.00
TAX PROCESSING TECH IV	298,219	9.89	336,079	11.00	277,608	9.00	277,608	9.00
TAX COLLECTION TECH I	183,622	8.67	239,519	11.15	311,979	15.50	311,979	15.50
TAX COLLECTION TECH II	553,373	22.91	449,547	17.00	358,323	13.00	358,323	13.00
TAX COLLECTION TECH III	80,332	3.00	84,252	3.00	112,846	4.00	112,846	4.00
TAXPAYER SERVICES REP I	287,618	11.77	375,914	15.00	0	0.00	0	0.00
TAXPAYER SERVICES REP II	732,880	26.17	873,108	30.00	26,076	1.00	26,076	1.00
TAXPAYER SERVICES SUPV	348,572	9.94	397,124	11.00	360,012	10.00	360,012	10.00
TAXPAYER SERVICES OFFICE MGR	107,697	2.88	120,278	3.00	120,278	3.00	120,278	3.00
REVENUE SECTION SUPV	501,739	14.56	492,562	14.00	492,562	13.00	492,562	13.00
REVENUE MANAGER, BAND 1	479,701	10.53	497,863	10.75	451,793	9.75	451,793	9.75
REVENUE MANAGER, BAND 3	131,652	2.00	130,678	2.00	135,819	2.00	135,819	2.00
DESIGNATED PRINCIPAL ASST DIV	94,447	1.26	90,893	1.00	72,100	1.00	72,100	1.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES TAX								
CORE								
CLERK	59,704	3.75	0	0.00	0	0.00	0	0.00
TAX SEASON ASST	607,468	37.79	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	32,690	0.95	43,461	1.00	34,212	1.00	34,212	1.00
OTHER	0	0.00	1,022,251	17.12	1,022,251	17.12	1,022,251	17.12
PUBLIC SERVICE ASSISTANT	224	0.01	0	0.00	0	0.00	0	0.00
TOTAL - PS	12,422,887	491.47	14,311,674	490.10	14,008,273	466.10	14,008,273	466.10
TRAVEL, IN-STATE	7,150	0.00	37,389	0.00	37,389	0.00	37,389	0.00
TRAVEL, OUT-OF-STATE	2,933	0.00	5,547	0.00	5,547	0.00	5,547	0.00
SUPPLIES	531,848	0.00	976,672	0.00	976,672	0.00	976,672	0.00
PROFESSIONAL DEVELOPMENT	224,172	0.00	195,813	0.00	195,813	0.00	195,813	0.00
COMMUNICATION SERV & SUPP	228,689	0.00	603,765	0.00	603,765	0.00	603,765	0.00
PROFESSIONAL SERVICES	6,847,458	0.00	101,182	0.00	101,182	0.00	101,182	0.00
M&R SERVICES	29,191	0.00	165,777	0.00	165,777	0.00	165,777	0.00
COMPUTER EQUIPMENT	171,656	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	4,494	0.00	503	0.00	503	0.00	503	0.00
OFFICE EQUIPMENT	290,541	0.00	85,000	0.00	85,000	0.00	85,000	0.00
OTHER EQUIPMENT	0	0.00	500	0.00	500	0.00	500	0.00
PROPERTY & IMPROVEMENTS	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00
REAL PROPERTY RENTALS & LEASES	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	61	0.00	1	0.00	1	0.00	1	0.00
MISCELLANEOUS EXPENSES	815	0.00	1,015	0.00	1,015	0.00	1,015	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - EE	8,339,008	0.00	2,184,165	0.00	2,184,165	0.00	2,184,165	0.00
GRAND TOTAL	\$20,761,895	491.47	\$16,495,839	490.10	\$16,192,438	466.10	\$16,192,438	466.10
GENERAL REVENUE	\$14,599,688	465.23	\$15,829,811	465.18	\$15,526,410	441.18	\$15,526,410	441.18
FEDERAL FUNDS	\$3,480,262	0.74	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,681,945	25.50	\$666,028	24.92	\$666,028	24.92	\$666,028	24.92

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Sales and Use Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	CSD - Tax	FSD	LSD	Postage	Total
GR	4,437,064	6,868,477	700,326	860,952	12,866,819
FEDERAL					-
OTHER	515,389				515,389
TOTAL	4,952,453	6,868,477	700,326	860,952	13,382,208

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, collection case referrals to local prosecuting attorneys, referrals to collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Customer service includes staff helping taxpayers who have received delinquent notices, assisting with resolution and collection activities using the automated phone system, and providing technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The department continues to reach out to customers by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

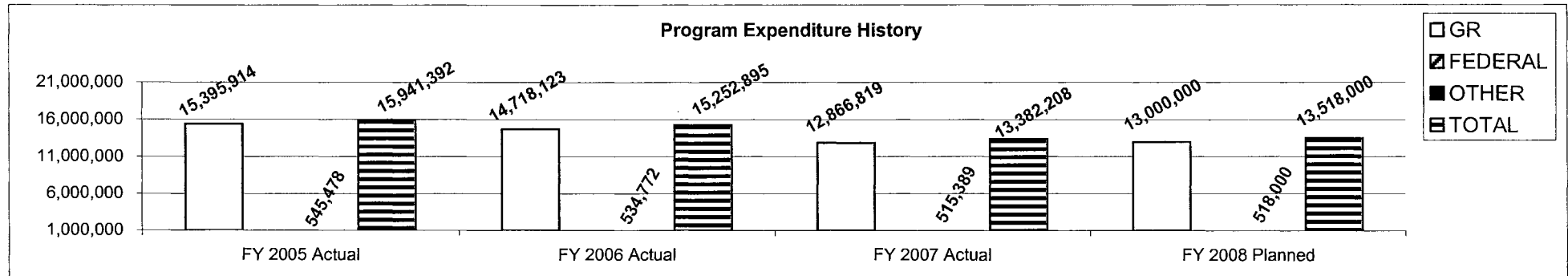
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$1.83	\$1.90	\$1.96

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
0.81	0.97	1.20

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
762,240	741,813	1,055,114

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Corporate Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	CSD - Tax	FSD	LSD	Postage	Total
GR	1,474,385	603,561	92,153	25,204	2,195,303
FEDERAL					
OTHER					
TOTAL	1,474,385	603,561	92,153	25,204	2,195,303

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The department has seven tax assistance centers, eight compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

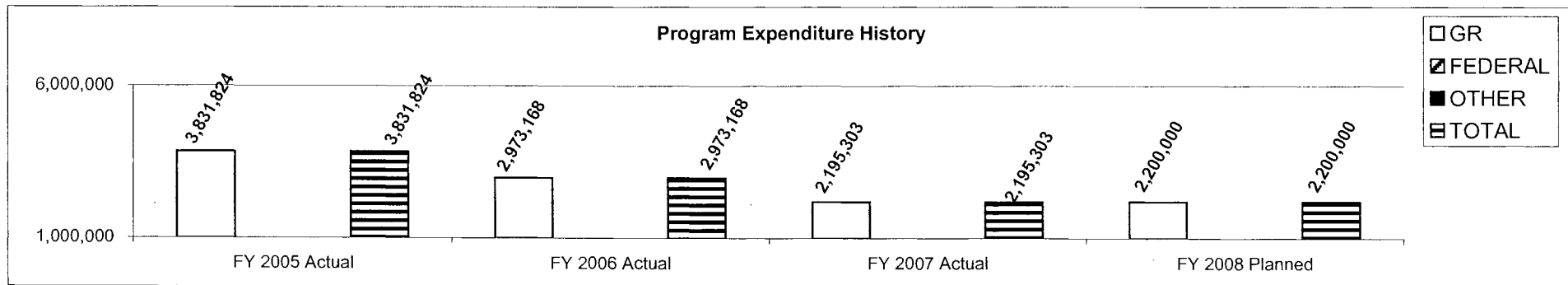
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue																																	
Program Name - Corporate Tax																																	
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage																																	
<p>6. What are the sources of the "Other " funds?</p> <p>N/A</p> <p>Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.</p> <p>7a. Provide an effectiveness measure.</p> <p>Revenue generated (millions) (net of refunds)</p> <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">FY 2005</th> <th style="text-align: center;">FY 2006</th> <th style="text-align: center;">FY 2007</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$326.0</td> <td style="text-align: center;">\$402.1</td> <td style="text-align: center;">\$375.5</td> </tr> </tbody> </table> <p>7b. Provide an efficiency measure.</p> <p>N/A</p> <p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Number of returns processed</p> <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">FY 2005</th> <th colspan="2" style="text-align: center;">FY 2006</th> <th colspan="2" style="text-align: center;">FY 2007</th> </tr> <tr> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">120,000</td> <td style="text-align: center;">319,016</td> <td style="text-align: center;">120,000</td> <td style="text-align: center;">151,882</td> <td style="text-align: center;">120,000</td> <td style="text-align: center;">153,817</td> </tr> </tbody> </table> <p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>							FY 2005	FY 2006	FY 2007	Actual	Actual	Actual	\$326.0	\$402.1	\$375.5	FY 2005		FY 2006		FY 2007		Projected	Actual	Projected	Actual	Projected	Actual	120,000	319,016	120,000	151,882	120,000	153,817
FY 2005	FY 2006	FY 2007																															
Actual	Actual	Actual																															
\$326.0	\$402.1	\$375.5																															
FY 2005		FY 2006		FY 2007																													
Projected	Actual	Projected	Actual	Projected	Actual																												
120,000	319,016	120,000	151,882	120,000	153,817																												

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	CSD - Tax	FSD	LSD	Postage	Total
GR					
FEDERAL					
OTHER	664,730	11,940	62,006	7,872	746,548
TOTAL	664,730	11,940	62,006	7,872	746,548

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections. The department has eight compliance offices in Missouri and three offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's fuel tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

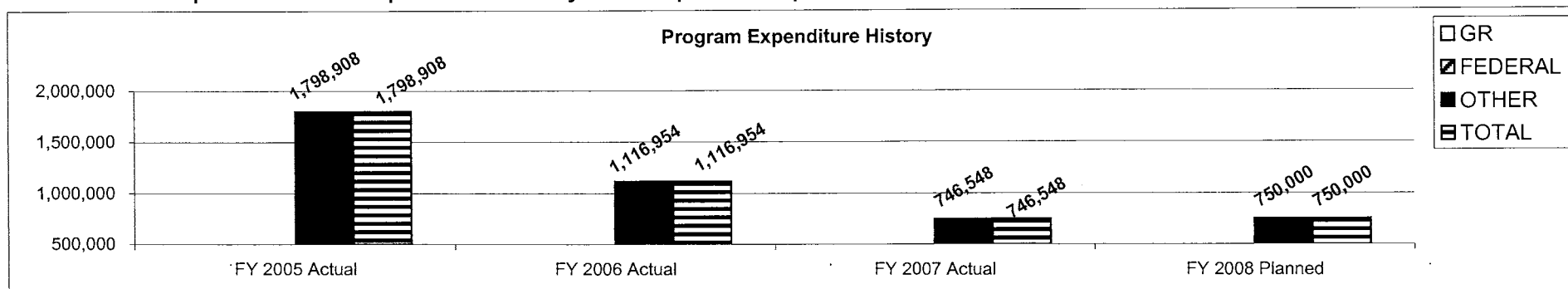
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$775.0	\$772.8	\$743.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
1.0	1.0	0.5	1.0	0.5	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	7,600	8,296	7,000	8,270	7,000	8,853
EDI	7%	359	14%	403	14%	534
Total		8,655		8,673		9,387

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Personal Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	CSD - Tax	FSD	LSD	Postage	Total
GR	6,715,274	528,436	611,693	2,540,066	10,395,469
FEDERAL					-
OTHER					-
TOTAL	6,715,274	528,436	611,693	2,540,066	10,395,469

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

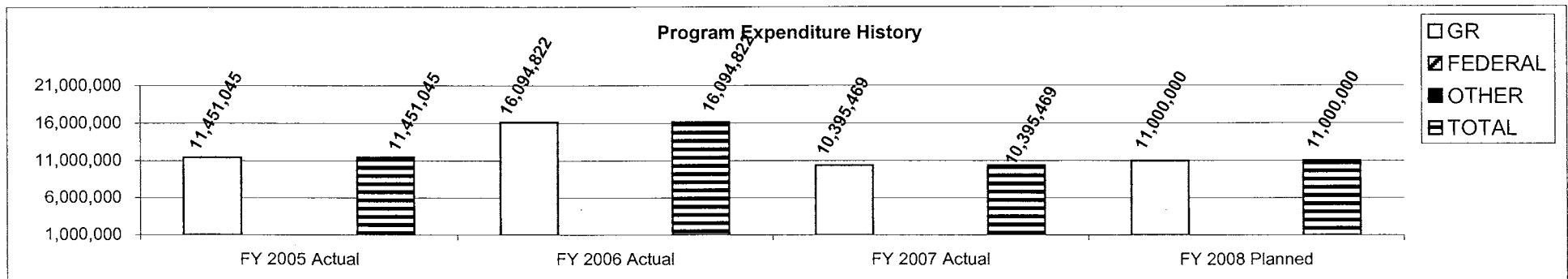
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Personal Tax						
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
6. What are the sources of the "Other " funds?						
N/A						
Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.						
7a. Provide an effectiveness measure.						
Revenue generated (net of refunds) (in billions)						
	FY 2005	FY 2006	FY 2007			
	Actual	Actual	Actual			
	\$4.1	\$4.5	\$5.7			
7b. Provide an efficiency measure.						
N/A						
7c. Provide the number of clients/individuals served, if applicable.						
Number of individual income tax returns processed (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Total	2.76	2.86	2.81	2.86	2.81	2.90
Paper	1.40	1.50	1.35	1.45	1.35	1.40
Telefile	0.06	0.05	0.06	0.00	0.06	0.00
Electronic	1.30	1.31	1.40	1.41	1.40	1.50
7d. Provide a customer satisfaction measure, if available.						
N/A						

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Property Tax Credit					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	CSD - Tax	FSD	LSD	Postage	Total
GR	643,574	7,426	62,006	7,872	720,878
FEDERAL					
OTHER					
TOTAL	643,574	7,426	62,006	7,872	720,878

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. A person or persons are eligible to file a claim for the PTC under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers that are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations. To substantiate eligibility for the PTC claim, numerous paper documents are attached to the PTC claim as filed with the Department of Revenue (department). The department will continue to educate the taxpayers on the credit, simplify the PTC form and instructions for use by the taxpayer, and communicate any statutory changes of the law to both taxpayers and department employees.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

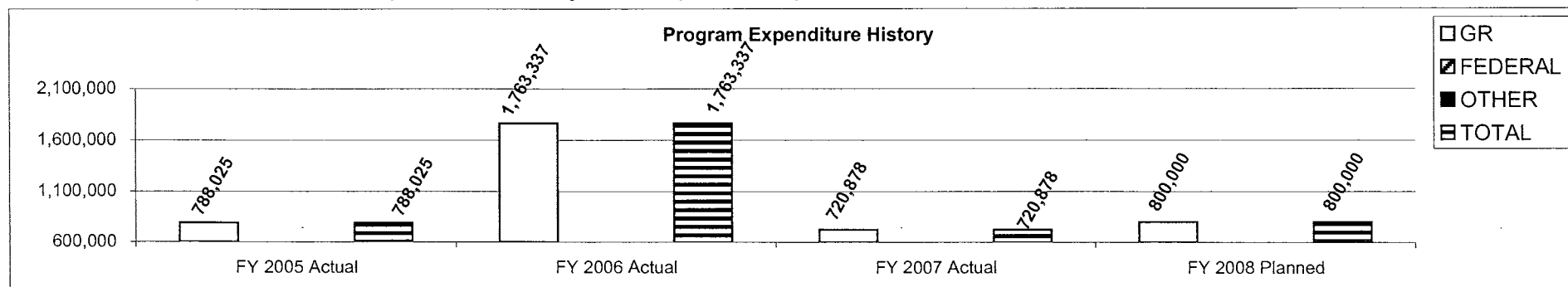
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	4.2	3.0	4.2	3.2	4.2	2.8
Electronic	4.2	3.1	4.2	3.3	4.2	2.9

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
	260,000	251,292	265,000	243,750	265,000	230,915

7d. Provide a customer satisfaction measure, if available.

N/A

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CUSTOMER SERVICES MV-DL									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	129,194	5.50	407,100	14.55	598,001	21.55	598,001	21.55	
DEPT OF REVENUE	15,768	0.60	192,856	5.00	192,856	5.00	192,856	5.00	
MOTOR VEHICLE COMMISSION	257,873	10.17	266,383	10.00	266,383	10.00	266,383	10.00	
DEPT OF REVENUE INFORMATION	272,953	12.03	281,470	11.00	281,470	11.00	281,470	11.00	
DEP OF REVENUE SPECIALTY PLATE	1,960	0.08	2,142	0.00	2,142	0.00	2,142	0.00	
TOTAL - PS	677,748	28.38	1,149,951	40.55	1,340,852	47.55	1,340,852	47.55	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	670,458	0.00	22,449	0.00	22,449	0.00	22,449	0.00	
DEPT OF REVENUE	40,441	0.00	129,816	0.00	129,816	0.00	129,816	0.00	
MOTOR VEHICLE COMMISSION	39,511	0.00	344,604	0.00	344,604	0.00	344,604	0.00	
DEPT OF REVENUE INFORMATION	197,156	0.00	199,914	0.00	199,914	0.00	199,914	0.00	
DEP OF REVENUE SPECIALTY PLATE	500	0.00	3,000	0.00	3,000	0.00	3,000	0.00	
TOTAL - EE	948,066	0.00	699,783	0.00	699,783	0.00	699,783	0.00	
TOTAL	1,625,814	28.38	1,849,734	40.55	2,040,635	47.55	2,040,635	47.55	
GENERAL STRUCTURE ADJUSTMENT - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	17,078	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	5,785	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	7,991	0.00	
DEPT OF REVENUE INFORMATION	0	0.00	0	0.00	0	0.00	8,445	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	0	0.00	0	0.00	64	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	39,363	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	39,363	0.00	
Replace SSN on Driver License - 1860001									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	2,348,306	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	2,348,306	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	2,348,306	0.00	0	0.00	

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES MV-DL								
Real ID Act Implementation - 1860002								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	10,000,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	10,000,000	0.00	0	0.00
TOTAL	0	0.00	0	0.00	10,000,000	0.00	0	0.00
GRAND TOTAL	\$1,625,814	28.38	\$1,849,734	40.55	\$14,388,941	47.55	\$2,079,998	47.55

CORE DECISION ITEM

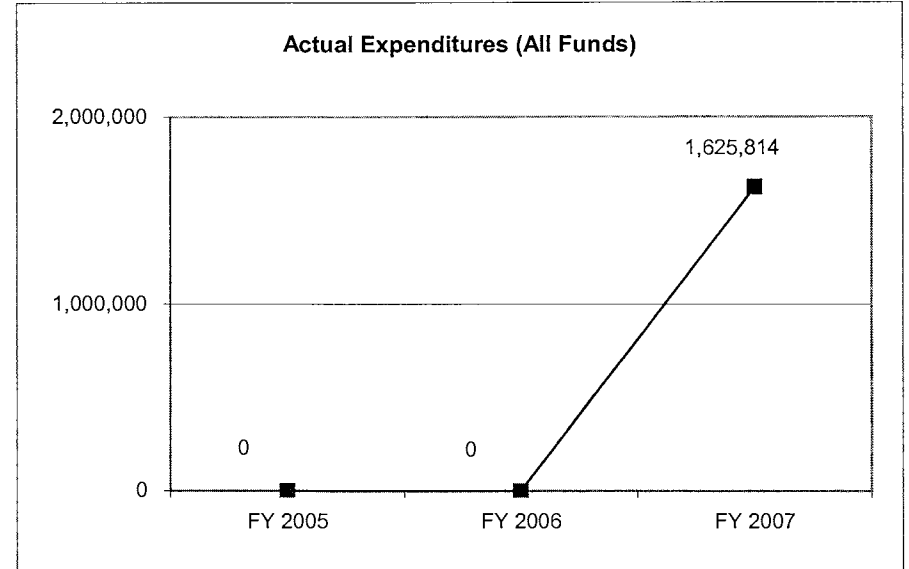
Department of Revenue					Budget Unit 86120C				
Customer Services Division									
Core - Motor Vehicle and Driver License									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	598,001	192,856	549,995	1,340,852	PS	598,001	192,856	549,995	1,340,852
EE	22,449	129,816	547,518	699,783	EE	22,449	129,816	547,518	699,783
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	620,450	322,672	1,097,513	2,040,635	Total	620,450	322,672	1,097,513	2,040,635
FTE	21.55	5.00	21.00	47.55	FTE	21.55	5.00	21.00	47.55
Est. Fringe	297,565	95,965	273,678	667,208	Est. Fringe	297,565	95,965	273,678	667,208
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Motor Vehicle Commission Fund (0588), DOR Information Fund (0619) and DOR Specialty Plate Fund (0775)				Other Funds:	Motor Vehicle Commission Fund (0588), DOR Information Fund (0619) and DOR Specialty Plate Fund (0775)			
2. CORE DESCRIPTION									
The Customer Services Division Motor Vehicle and Driver License (division) core funding represents the resources needed to collect fees and taxes and enforce state laws for the following activities:									
<ul style="list-style-type: none">- issuing motor vehicle titles and registering motor vehicles and marinecraft;- registering automobile dealers, salvage dealers, and auto auctions;- issuing, suspending, revoking, and disqualifying driver and nondriver licenses and driving permits;- processing and maintaining records relating to traffic violation point assessments, administrative alcohol, and abuse-and-lose laws;- processing and maintaining records regarding the mandatory financial responsibility laws for uninsured motorists;- overseeing the operations of 182 contract agent license offices.									
3. PROGRAM LISTING (list programs included in this core funding)									
Driver License Program					Motor Vehicle Title Program				
Motor Vehicle Registration Program					Motor Vehicle Dealer Registration Program				

CORE DECISION ITEM

Department of Revenue	Budget Unit	86120C
Customer Services Division		
Core - Motor Vehicle and Driver License		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	0	0	2,227,082	1,849,734
Less Reverted (All Funds)	0	0	(5,236)	N/A
Budget Authority (All Funds)	0	0	2,221,846	N/A
Actual Expenditures (All Funds)	0	0	1,625,814	N/A
Unexpended (All Funds)	0	0	596,032	N/A
Unexpended, by Fund:				
General Revenue	0	0	23,645	N/A
Federal	0	0	260,846	N/A
Other	0	0	311,541	N/A
	(1)	(1) (2)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) The Department of Revenue reorganized in Fiscal Year 2006. Actual expenditures were incorporated in the Division of Motor Vehicle and Driver License's budget unit.
- (2) Actual expenditures totaled \$1,183,969 (\$588,766 PS and \$595,203 E&E).

CORE RECONCILIATION

DEPARTMENT OF REVENUE CUSTOMER SERVICES MV-DL

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	40.55	407,100	192,856	549,995	1,149,951	
	EE	0.00	22,449	129,816	547,518	699,783	
	Total	40.55	429,549	322,672	1,097,513	1,849,734	
DEPARTMENT CORE ADJUSTMENTS							
Core Reduction	[#995] PS	(1.00)	0	0	0	0	Core FTE reduction.
Core Reallocation	[#576] PS	10.00	277,231	0	0	277,231	Distribution Center staff and other administrative support staff transfer from CSD Taxation Bureau.
Core Reallocation	[#578] PS	(2.00)	(86,330)	0	0	(86,330)	Management Analysis Specialist staff transfer from CSD MV-DL.
NET DEPARTMENT CHANGES		7.00	190,901	0	0	190,901	
DEPARTMENT CORE REQUEST							
	PS	47.55	598,001	192,856	549,995	1,340,852	
	EE	0.00	22,449	129,816	547,518	699,783	
	Total	47.55	620,450	322,672	1,097,513	2,040,635	
GOVERNOR'S RECOMMENDED CORE							
	PS	47.55	598,001	192,856	549,995	1,340,852	
	EE	0.00	22,449	129,816	547,518	699,783	
	Total	47.55	620,450	322,672	1,097,513	2,040,635	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES MV-DL								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	13,538	0.63	0	0.00	0	0.00	0	0.00
SR OFC SUPPORT ASST (CLERICAL)	5,510	0.21	0	0.00	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	52,512	2.00	52,512	2.00
OFFICE SUPPORT ASST (KEYBRD)	141,101	6.65	293,372	10.63	316,654	11.63	316,654	11.63
SR OFC SUPPORT ASST (KEYBRD)	54,398	2.27	0	0.00	26,748	1.00	26,748	1.00
PHOTOGRAPHIC-MACHINE OPER	392	0.02	0	0.00	0	0.00	0	0.00
FORMS ANAL III	0	0.00	41,270	1.00	41,270	1.00	41,270	1.00
ACCOUNTANT I	0	0.00	31,200	1.00	31,200	1.00	31,200	1.00
ACCOUNTANT II	0	0.00	33,627	1.00	0	0.00	0	0.00
TRAINING TECH I	0	0.00	0	0.00	32,448	1.00	32,448	1.00
MANAGEMENT ANALYSIS SPEC I	130	0.00	35,976	1.00	35,976	1.00	35,976	1.00
MANAGEMENT ANALYSIS SPEC II	2,496	0.06	86,330	2.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	1,977	0.07	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL II	24,800	0.67	0	0.00	0	0.00	0	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	24,231	1.00	24,231	1.00
TAX PROCESSING TECH I	544	0.03	0	0.00	0	0.00	0	0.00
TAX PROCESSING TECH II	0	0.00	0	0.00	71,940	3.00	71,940	3.00
REVENUE SECTION SUPV	53,547	1.64	38,722	1.00	38,722	1.00	38,722	1.00
TELEPHONE INFO OPERATOR I REV	31,876	1.50	62,530	3.00	62,530	3.00	62,530	3.00
TELEPHONE INFO OPERATOR II REV	36,638	1.51	72,812	3.00	72,812	3.00	72,812	3.00
REVENUE LICENSING TECH I	36,403	1.70	12,426	0.50	46,053	0.50	46,053	0.50
REVENUE LICENSING TECH II	274,398	11.42	284,692	12.00	284,692	12.00	284,692	12.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	46,070	1.00	46,070	1.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	26,687	0.42	26,687	0.42	26,687	0.42
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	130,307	4.00	130,307	4.00	130,307	4.00
TOTAL - PS	677,748	28.38	1,149,951	40.55	1,340,852	47.55	1,340,852	47.55
TRAVEL, IN-STATE	23	0.00	8,161	0.00	8,161	0.00	8,161	0.00
TRAVEL, OUT-OF-STATE	0	0.00	5,009	0.00	5,009	0.00	5,009	0.00
SUPPLIES	67,609	0.00	442,360	0.00	442,360	0.00	442,360	0.00
PROFESSIONAL DEVELOPMENT	2,946	0.00	3,010	0.00	3,010	0.00	3,010	0.00
COMMUNICATION SERV & SUPP	3,039	0.00	2,930	0.00	2,930	0.00	2,930	0.00
PROFESSIONAL SERVICES	694,921	0.00	146,227	0.00	146,227	0.00	146,227	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES MV-DL								
CORE								
M&R SERVICES	375	0.00	5,017	0.00	5,017	0.00	5,017	0.00
MOTORIZED EQUIPMENT	0	0.00	10	0.00	10	0.00	10	0.00
OFFICE EQUIPMENT	179,153	0.00	71,682	0.00	71,682	0.00	71,682	0.00
OTHER EQUIPMENT	0	0.00	4,529	0.00	4,529	0.00	4,529	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1,004	0.00	1,004	0.00	1,004	0.00
REAL PROPERTY RENTALS & LEASES	0	0.00	12	0.00	12	0.00	12	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	15	0.00	15	0.00	15	0.00
MISCELLANEOUS EXPENSES	0	0.00	9,807	0.00	9,807	0.00	9,807	0.00
REBILLABLE EXPENSES	0	0.00	10	0.00	10	0.00	10	0.00
TOTAL - EE	948,066	0.00	699,783	0.00	699,783	0.00	699,783	0.00
GRAND TOTAL	\$1,625,814	28.38	\$1,849,734	40.55	\$2,040,635	47.55	\$2,040,635	47.55
GENERAL REVENUE	\$799,652	5.50	\$429,549	14.55	\$620,450	21.55	\$620,450	21.55
FEDERAL FUNDS	\$56,209	0.60	\$322,672	5.00	\$322,672	5.00	\$322,672	5.00
OTHER FUNDS	\$769,953	22.28	\$1,097,513	21.00	\$1,097,513	21.00	\$1,097,513	21.00

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Driver License						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	4,633,470	173,064				4,806,534
Federal	56,209					56,209
Other	889,910	26,940	402,532	1,973,759	479,888	3,773,029
Total	5,579,589	200,004	402,532	1,973,759	479,888	8,635,772

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

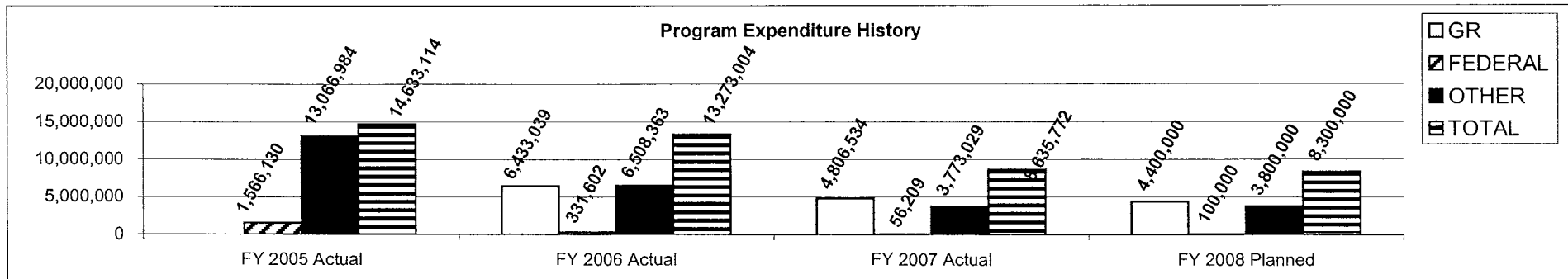
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Issuance	\$13.5	\$13.5	\$14.0	\$14.4	\$14.0	\$14.4
Reinstatement		\$2.6	\$2.6	\$3.0	\$2.6	\$2.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Initial	384,000	385,575	392,000	371,522	392,000	366,226
Renewal	536,000	876,917	897,000	734,450	897,000	685,316
Non-	131,000	136,550	134,000	117,836	134,000	138,604
Total	1,051,000	1,399,042	1,423,000	1,223,808	1,423,000	1,190,146

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	2,896,563	79,753				2,976,316
Federal						0
Other	2,132,575	8,371	245,970	160,601	1,021,058	3,568,575
Total	5,029,138	88,124	245,970	160,601	1,021,058	6,544,891

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

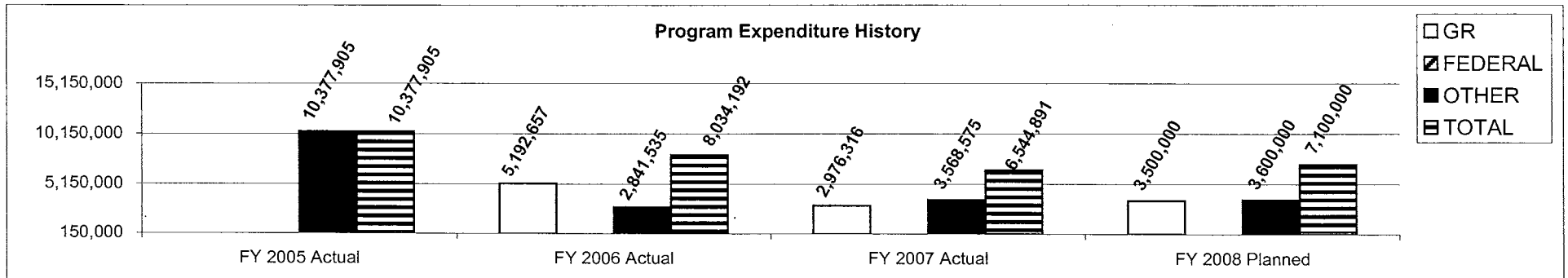
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), and Specialty Plate Fund (0775).

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
\$156.80	\$161.70	\$159.90	\$154.10	\$159.90	\$166.30

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Annual	2.48	2.31	2.52	2.54	2.52	2.18
Biennial	1.60	1.68	1.63	1.72	1.63	1.67

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	CSD - MV/DL	CSD - Tax	FSD	LSD	Postage	Total
GR	2,387,411	200,076				2,587,487
Federal						0
Other	3,420,047	33,611	444,050	153,880	720,951	4,772,539
Total	5,807,458	233,687	444,050	153,880	720,951	7,360,026

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

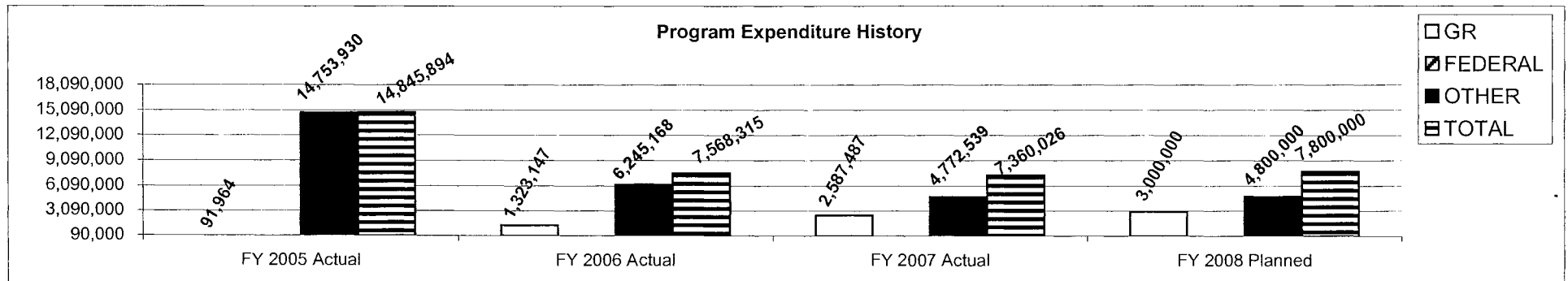
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
\$620.00	\$636.14	\$632.00	\$564.24	\$632.00	\$674.93

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
2.40	2.09	2.25	1.85	2.25	2.20

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Motor Vehicle Dealer Registration					
Program is found in the following core budget(s): Customer Services Division - MV/DL, Fiscal Services Division, Legal Services Division, Postage					
	CSD - MV/DL	FSD	LSD	Postage	Total
GR					0
FEDERAL					0
OTHER	330,202	32,345	304,986	28,984	696,517
TOTAL	330,202	32,345	304,986	28,984	696,517

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

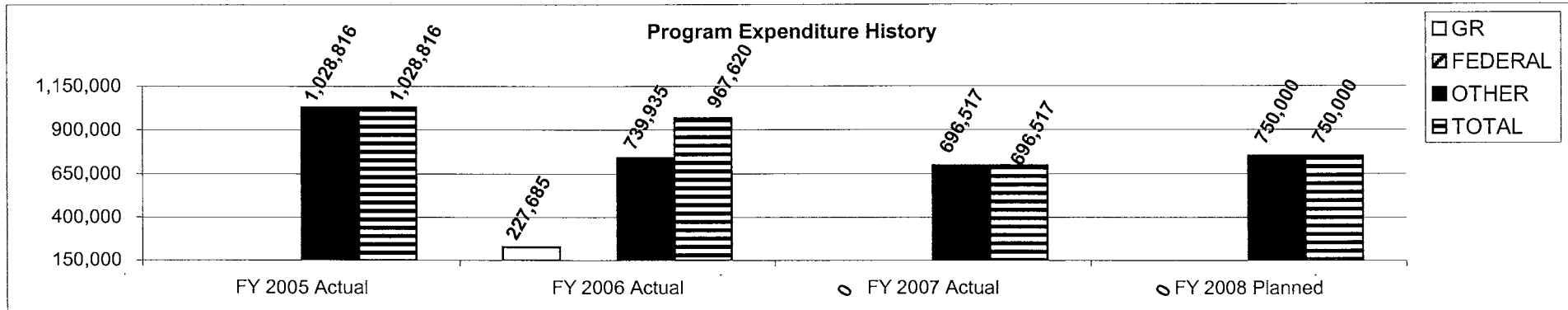
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588)

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$1,043,970	\$1,014,705	\$1,000,048

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
6,909	6,745	6,607

7d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 7 OF 8

Department of Revenue	Budget Unit <u>86120C</u>
Customer Services Division	
DI Name - Replace SSN on driver licenses/non-driver carc DI# 1860001	

1. AMOUNT OF REQUEST

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	2,348,306	0	0	2,348,306
PSD	0	0	0	0
TRF	0	0	0	0
Total	2,348,306	0	0	2,348,306
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Department initiative to protect Missouri citizens</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The department is requesting funding to replace driver licenses and non-driver identification cards for Missouri citizens which contain the citizen's social security number to protect personal information. There are currently 1,012,201 Missouri driver licenses and non-drier identification cards which contain the citizens social security number as the DLN.

NEW DECISION ITEM

RANK: 7 OF 8

Department of Revenue	Budget Unit <u>86120C</u>								
Customer Services Division									
DI Name - Replace SSN on driver licenses/non-driver carc DI# 1860001									
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>Department expenses include supplies and postage for notification letter mailed to citizen and vendor cost (Digimarc) for production of the driver license/non-driver identification card.</p> <p><input type="checkbox"/></p>									
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
190 - Supplies/Postage	465,612						465,612		465,612
400 - Professional Services	1,882,694						1,882,694		1,882,694
							0		
Total EE	<u>2,348,306</u>		<u>0</u>		<u>0</u>		<u>2,348,306</u>		<u>2,348,306</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>2,348,306</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>2,348,306</u>	<u>0.0</u>	<u>2,348,306</u>

NEW DECISION ITEM

RANK: 7 OF 8

Department of Revenue		Budget Unit <u>86120C</u>							
Customer Services Division									
DI Name - Replace SSN on driver licenses/non-driver carc DI# 1860001									
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
190 - Supplies/Postage	0						0		0
400 - Professional Services	0						0		0
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 7 OF 8

Department of Revenue
Customer Services Division
DI Name - Replace SSN on driver licenses/non-driver carc DI# 1860001

Budget Unit 86120C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.
N/A

6b. Provide an efficiency measure.
N/A

6c. Provide the number of clients/individuals served, if applicable.

1,012,201

6d. Provide a customer satisfaction measure, if available.

N/A

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES MV-DL								
Replace SSN on Driver License - 1860001								
SUPPLIES	0	0.00	0	0.00	465,612	0.00	0	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	1,882,694	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	2,348,306	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$2,348,306	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$2,348,306	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

NEW DECISION ITEM
RANK: 8 OF 8

Department of Revenue	Budget Unit 86120C
Customer Services Division	
DI Name - Real ID Act Implementation	DI# 1860002

1. AMOUNT OF REQUEST

FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	10,000,000	0	0	10,000,000	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	10,000,000	0	0	10,000,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
<i>Est. Fringe</i>	0	0	0	0	<i>Est. Fringe</i>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: _____

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input checked="" type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The department is requesting funding to meet the standards of the Real ID Act of 2005. Congress passed the Real ID Act as part of the Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Tsunami Relief Act on May 11, 2005. The act creates national standards for the issuance of state driver's licenses and identification cards. The Real ID act establishes certain standards, procedures and requirements that must be met by May 11, 2008 (extensions may be grant to December 31, 2009) if state-issued driver's licenses or identification cards are to be accepted as valid identification by the federal government. The act prohibits Federal agencies, effective May 11, 2008, from accepting a driver's license or identification card issued by a state for an official purpose unless the issuing state is meeting the requirements of the Real ID Act. Section 201(3) of the act provides that the term "official purpose" includes but is not limited to accessing Federal facilities, boarding Federally regulated commercial aircraft, entering nuclear power plants, and any other purposes that the Secretary shall determine.

NEW DECISION ITEM
RANK: 8 OF 8

Department of Revenue	Budget Unit <u>86120C</u>								
Customer Services Division									
DI Name - Real ID Act Implementation	DI# 1860002								
<p>The funding is necessary for the department to modify existing Driver License systems to comply with the requirements of the REAL ID act.</p>									
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>The federal agency is working to complete and publish the final rules for the REAL ID act. It is unknown, until the final rules are published, the actual costs for Real ID implementation. The Department's estimate for one fiscal year, without final rules, is \$10 million dollars.</p>									
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p>									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
400 Professional Services	10,000,000						10,000,000		10,000,000
							0		
							0		
Total EE	10,000,000		0		0		10,000,000		10,000,000
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	10,000,000	0.0	0	0.0	0	0.0	10,000,000	0.0	10,000,000

NEW DECISION ITEM
RANK: 8 OF 8

Department of Revenue			Budget Unit <u>86120C</u>						
Customer Services Division									
DI Name - Real ID Act Implementation			DI# 1860002						
	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Budget Object Class/Job Class									
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
400 Professional Services	0						0		0
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM

RANK: 8 OF 8

Department of Revenue	Budget Unit	86120C
Customer Services Division		
DI Name - Real ID Act Implementation	DI#	1860002

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.
N/A

6b. Provide an efficiency measure.
N/A

6c. Provide the number of clients/individuals served, if applicable.
N/A

6d. Provide a customer satisfaction measure, if available.
N/A

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CUSTOMER SERVICES MV-DL								
Real ID Act Implementation - 1860002								
PROFESSIONAL SERVICES	0	0.00	0	0.00	10,000,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	10,000,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$10,000,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$10,000,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,735,663	46.75	1,727,192	43.68	1,727,192	43.68	1,727,192	43.68
MOTOR VEHICLE COMMISSION	429,797	11.26	442,700	11.00	442,700	11.00	442,700	11.00
TOTAL - PS	2,165,460	58.01	2,169,892	54.68	2,169,892	54.68	2,169,892	54.68
EXPENSE & EQUIPMENT								
GENERAL REVENUE	124,373	0.00	28,023	0.00	178,023	0.00	178,023	0.00
DEPT OF REVENUE	41,347	0.00	70,000	0.00	70,000	0.00	70,000	0.00
PETROLEUM STORAGE TANK INS	14,792	0.00	0	0.00	0	0.00	0	0.00
MOTOR VEHICLE COMMISSION	36,020	0.00	36,077	0.00	36,077	0.00	36,077	0.00
TOTAL - EE	216,532	0.00	134,100	0.00	284,100	0.00	284,100	0.00
TOTAL	2,381,992	58.01	2,303,992	54.68	2,453,992	54.68	2,453,992	54.68
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	51,817	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	13,281	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	65,098	0.00
TOTAL	0	0.00	0	0.00	0	0.00	65,098	0.00
GRAND TOTAL	\$2,381,992	58.01	\$2,303,992	54.68	\$2,453,992	54.68	\$2,519,090	54.68

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CORE DECISION ITEM

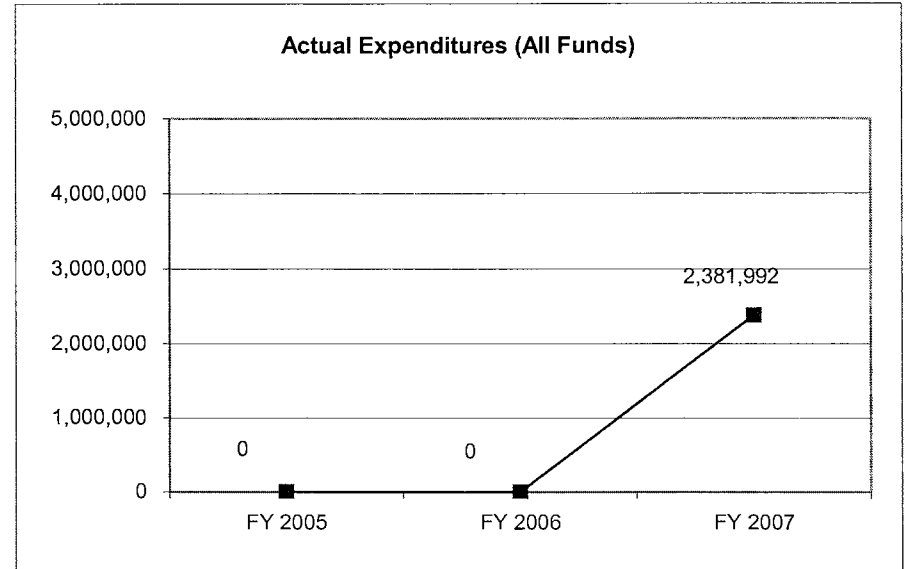
Department of Revenue					Budget Unit <u>86130C</u>				
Division of Legal Services									
Core - Legal Services									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	1,727,192	0	442,700	2,169,892	PS	1,727,192	0	442,700	2,169,892
EE	178,023	70,000	36,077	284,100	EE	178,023	70,000	36,077	284,100
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,905,215	70,000	478,777	2,453,992	Total	1,905,215	70,000	478,777	2,453,992
 FTE	 43.68	 0.00	 11.00	 54.68	 FTE	 43.68	 0.00	 11.00	 54.68
Est. Fringe	859,451	0	220,288	1,079,738	Est. Fringe	859,451	0	220,288	1,079,738
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Motor Vehicle Commission Fund (0588)					Other Funds: Motor Vehicle Commission Fund (0588)				
2. CORE DESCRIPTION									
<p>The Legal Services Division (division) performs support functions to increase the effectiveness of revenue collection programs in the Department of Revenue (department). The division is responsible for providing legal counsel and representation to the Director of Revenue and divisions. It is responsible for human resource and development functions to maintain positive employee relations and investigation of complaints alleging criminal violations of Missouri's motor vehicle, driver, and taxation laws. Court costs for attorney fees of persons who have appellate court reversal of a Driving While Intoxicated suspension or revocation are included in this core. Additional division costs are included in the Highway Collections core request.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
Corporate Tax Program Fuel Tax Program Personal Tax Program Property Tax Program Sales Tax Program					Driver License Program Motor Vehicle Dealer Registration Program Motor Vehicle Registration Program Motor Vehicle Title Program				

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86130C</u>
Division of Legal Services	
Core - Legal Services	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	0	0	2,476,413	2,303,992
Less Reverted (All Funds)	0	0	(53,970)	N/A
Budget Authority (All Funds)	0	0	2,422,443	N/A
Actual Expenditures (All Funds)	0	0	2,381,992	N/A
Unexpended (All Funds)	0	0	40,451	N/A
Unexpended, by Fund:				
General Revenue	0	0	11,552	N/A
Federal	0	0	28,653	N/A
Other	0	0	246	N/A
	(1)	(1)	(2) (3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) The Department of Revenue reorganized in Fiscal Year 2006. Prior year expenditures were incorporated in the former Division of Administration's budget unit.
- (2) Appropriation increased \$126,564 using department budget flexibility.
- (3) Additional division costs are included in the department's Highway Collections budget unit.

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
LEGAL SERVICES**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	54.68	1,727,192	0	442,700	2,169,892	
	EE	0.00	28,023	70,000	36,077	134,100	
	Total	54.68	1,755,215	70,000	478,777	2,303,992	
DEPARTMENT CORE ADJUSTMENTS							
Core Reallocation	[#1057] EE	0.00	150,000	0	0	150,000	Transfer from Customer Services and Fiscal Services Divisions.
NET DEPARTMENT CHANGES		0.00	150,000	0	0	150,000	
DEPARTMENT CORE REQUEST							
	PS	54.68	1,727,192	0	442,700	2,169,892	
	EE	0.00	178,023	70,000	36,077	284,100	
	Total	54.68	1,905,215	70,000	478,777	2,453,992	
GOVERNOR'S RECOMMENDED CORE							
	PS	54.68	1,727,192	0	442,700	2,169,892	
	EE	0.00	178,023	70,000	36,077	284,100	
	Total	54.68	1,905,215	70,000	478,777	2,453,992	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	20,471	0.75	13,850	0.50	13,850	0.50	13,850	0.50
ADMIN OFFICE SUPPORT ASSISTANT	81,574	2.71	62,923	2.14	34,723	1.14	34,723	1.14
OFFICE SUPPORT ASST (KEYBRD)	30,080	1.35	28,085	1.20	18,085	1.20	18,085	1.20
SR OFC SUPPORT ASST (KEYBRD)	183,979	7.53	131,173	4.90	131,173	4.90	131,173	4.90
HUMAN RELATIONS OFCR II	19,980	0.44	18,675	0.40	18,675	0.40	18,675	0.40
PERSONNEL ANAL I	12,928	0.46	10,912	0.38	10,912	0.38	10,912	0.38
PERSONNEL ANAL II	36,040	0.88	31,369	0.76	31,369	0.76	31,369	0.76
PUBLIC INFORMATION COOR	18,726	0.44	16,627	0.38	16,627	0.38	16,627	0.38
TRAINING TECH III	19,201	0.47	14,278	0.38	14,278	0.38	14,278	0.38
EXECUTIVE II	21,285	0.66	12,554	0.38	12,554	0.38	12,554	0.38
MANAGEMENT ANALYSIS SPEC I	16,887	0.46	9,108	0.20	9,108	0.20	9,108	0.20
MANAGEMENT ANALYSIS SPEC II	12,688	0.33	21,723	0.40	21,723	0.40	21,723	0.40
PERSONNEL CLERK	46,536	1.71	75,044	2.25	75,044	2.25	75,044	2.25
LEGISLATIVE COORDINATOR	7,666	0.15	48,615	1.00	48,615	1.00	48,615	1.00
INVESTIGATOR II	429,626	11.94	542,608	13.40	542,608	13.40	542,608	13.40
INVESTIGATOR III	140,094	3.13	120,373	3.00	120,373	3.00	120,373	3.00
GRAPHIC ARTS SPEC II	14,938	0.44	13,027	0.38	13,027	0.38	13,027	0.38
TAX PROCESSING TECH III	158,200	5.85	109,703	4.48	137,903	5.48	137,903	5.48
REVENUE LICENSING TECH II	18,477	0.75	0	0.00	0	0.00	0	0.00
HUMAN RESOURCES MGR B2	17,756	0.40	17,078	0.38	17,078	0.38	17,078	0.38
HUMAN RESOURCES MGR B3	28,960	0.42	27,788	0.38	27,788	0.38	27,788	0.38
INVESTIGATION MGR B3	40,257	0.60	32,633	0.50	32,633	0.50	32,633	0.50
DIVISION DIRECTOR	39,810	0.45	36,421	0.40	36,421	0.40	36,421	0.40
DESIGNATED PRINCIPAL ASST DIV	8,193	0.12	26,223	0.40	26,223	0.40	26,223	0.40
ASSOCIATE COUNSEL	117,925	2.76	185,062	2.80	185,062	2.80	185,062	2.80
PARALEGAL	24,985	0.83	11,528	0.38	11,528	0.38	11,528	0.38
LEGAL COUNSEL	111,913	2.85	86,949	2.85	86,949	2.85	86,949	2.85
SENIOR COUNSEL	431,554	7.76	416,734	8.90	235,073	5.90	235,073	5.90
MANAGING COUNSEL	0	0.00	0	0.00	191,661	3.00	191,661	3.00
SPECIAL ASST PROFESSIONAL	19,112	0.43	18,459	0.40	19,459	0.40	19,459	0.40
SPECIAL ASST OFFICE & CLERICAL	35,619	0.94	30,370	0.76	29,370	0.76	29,370	0.76
TOTAL - PS	2,165,460	58.01	2,169,892	54.68	2,169,892	54.68	2,169,892	54.68

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DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
CORE								
TRAVEL, IN-STATE	30,976	0.00	30,138	0.00	34,638	0.00	34,638	0.00
TRAVEL, OUT-OF-STATE	6,450	0.00	14,910	0.00	17,910	0.00	17,910	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	83,910	0.00	28,710	0.00	91,210	0.00	91,210	0.00
PROFESSIONAL DEVELOPMENT	18,480	0.00	11,301	0.00	26,301	0.00	26,301	0.00
COMMUNICATION SERV & SUPP	27,713	0.00	16,784	0.00	56,784	0.00	56,784	0.00
PROFESSIONAL SERVICES	19,739	0.00	16,652	0.00	19,652	0.00	19,652	0.00
M&R SERVICES	5,136	0.00	10,001	0.00	20,001	0.00	20,001	0.00
COMPUTER EQUIPMENT	3,403	0.00	0	0.00	0	0.00	0	0.00
OFFICE EQUIPMENT	18,034	0.00	51	0.00	6,551	0.00	6,551	0.00
REAL PROPERTY RENTALS & LEASES	340	0.00	0	0.00	1,000	0.00	1,000	0.00
EQUIPMENT RENTALS & LEASES	511	0.00	51	0.00	51	0.00	51	0.00
MISCELLANEOUS EXPENSES	1,840	0.00	5,501	0.00	10,001	0.00	10,001	0.00
TOTAL - EE	216,532	0.00	134,100	0.00	284,100	0.00	284,100	0.00
GRAND TOTAL	\$2,381,992	58.01	\$2,303,992	54.68	\$2,453,992	54.68	\$2,453,992	54.68
GENERAL REVENUE	\$1,860,036	46.75	\$1,755,215	43.68	\$1,905,215	43.68	\$1,905,215	43.68
FEDERAL FUNDS	\$41,347	0.00	\$70,000	0.00	\$70,000	0.00	\$70,000	0.00
OTHER FUNDS	\$480,609	11.26	\$478,777	11.00	\$478,777	11.00	\$478,777	11.00

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Corporate Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	LSD	CSD-Tax	FSD	Postage	Total
GR	92,153	1,474,385	603,561	25,204	2,195,303
FEDERAL					
OTHER					
TOTAL	92,153	1,474,385	603,561	25,204	2,195,303

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The department has seven tax assistance centers, eight compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

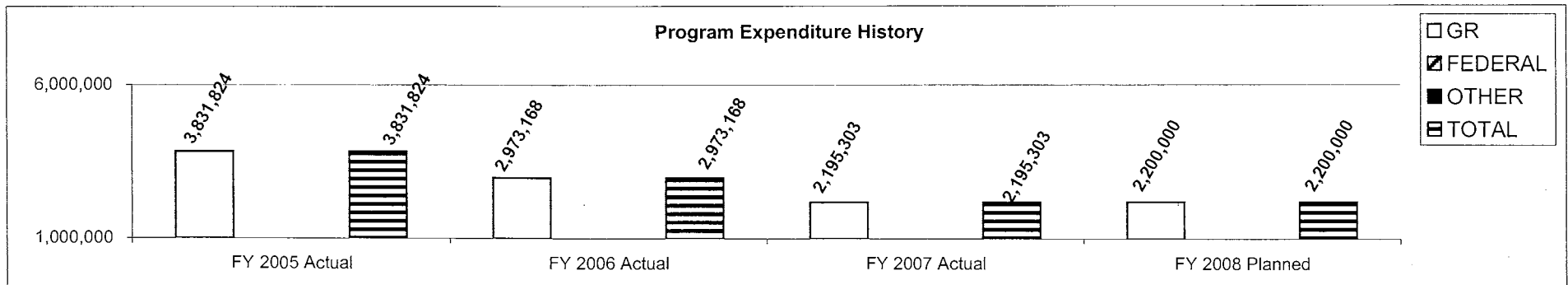
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue																																
Program Name - Corporate Tax																																
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage																																
<p>6. What are the sources of the "Other " funds?</p> <p>N/A</p> <p>Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.</p> <p>7a. Provide an effectiveness measure.</p> <p>Revenue generated (millions) (net of refunds)</p> <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">FY 2005</th> <th style="text-align: center;">FY 2006</th> <th style="text-align: center;">FY 2007</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$326.0</td> <td style="text-align: center;">\$402.1</td> <td style="text-align: center;">\$375.5</td> </tr> </tbody> </table> <p>7b. Provide an efficiency measure.</p> <p>N/A</p> <p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Number of returns processed</p> <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">FY 2005</th> <th colspan="2" style="text-align: center;">FY 2006</th> <th colspan="2" style="text-align: center;">FY 2007</th> </tr> <tr> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">120,000</td> <td style="text-align: center;">319,016</td> <td style="text-align: center;">120,000</td> <td style="text-align: center;">151,882</td> <td style="text-align: center;">120,000</td> <td style="text-align: center;">153,817</td> </tr> </tbody> </table> <p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>						FY 2005	FY 2006	FY 2007	Actual	Actual	Actual	\$326.0	\$402.1	\$375.5	FY 2005		FY 2006		FY 2007		Projected	Actual	Projected	Actual	Projected	Actual	120,000	319,016	120,000	151,882	120,000	153,817
FY 2005	FY 2006	FY 2007																														
Actual	Actual	Actual																														
\$326.0	\$402.1	\$375.5																														
FY 2005		FY 2006		FY 2007																												
Projected	Actual	Projected	Actual	Projected	Actual																											
120,000	319,016	120,000	151,882	120,000	153,817																											

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	LSD	CSD - Tax	FSD	Postage	Total
GR					
FEDERAL					
OTHER	62,006	664,730	11,940	7,872	746,548
TOTAL	62,006	664,730	11,940	7,872	746,548

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections. The department has eight compliance offices in Missouri and three offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's fuel tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

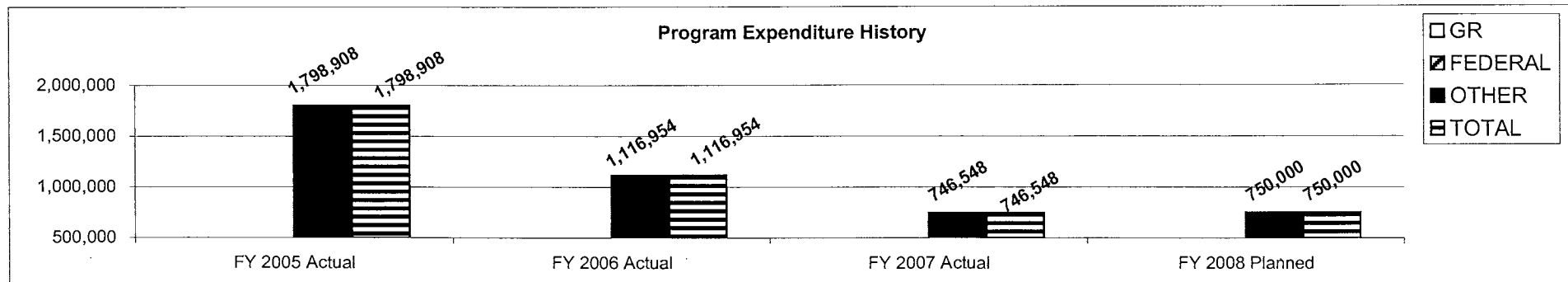
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$775.0	\$772.8	\$743.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
1.0	1.0	0.5	1.0	0.5	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	7,600	8,296	7,000	8,270	7,000	8,853
EDI	7%	359	14%	403	14%	534
Total		8,655		8,673		9,387

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Personal Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	LSD	CSD - Tax	FSD	Postage	Total
GR	611,693	6,715,274	528,436	2,540,066	10,395,469
FEDERAL					-
OTHER					-
TOTAL	611,693	6,715,274	528,436	2,540,066	10,395,469

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMo, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

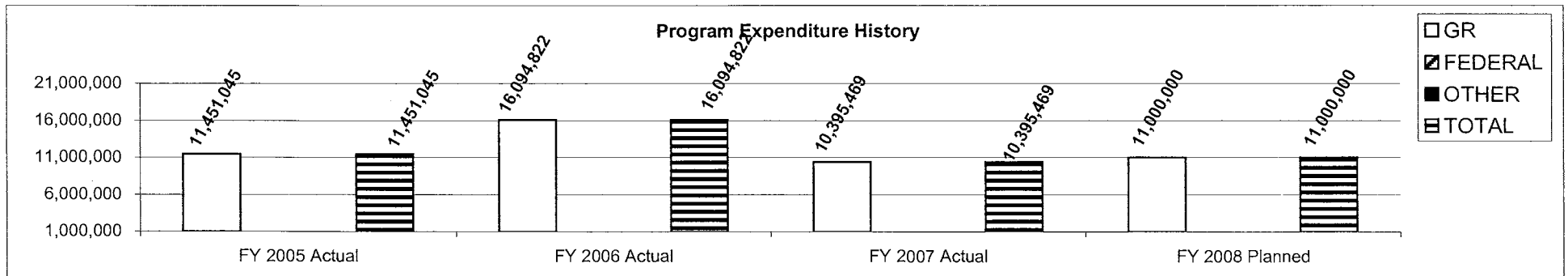
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Personal Tax						
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
6. What are the sources of the "Other " funds?						
N/A						
Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.						
7a. Provide an effectiveness measure.						
Revenue generated (net of refunds) (in billions)						
	FY 2005	FY 2006	FY 2007			
	Actual	Actual	Actual			
	\$4.1	\$4.5	\$5.7			
7b. Provide an efficiency measure.						
N/A						
7c. Provide the number of clients/individuals served, if applicable.						
Number of individual income tax returns processed (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Total	2.76	2.86	2.81	2.86	2.81	2.90
Paper	1.40	1.50	1.35	1.45	1.35	1.40
Telefile	0.06	0.05	0.06	0.00	0.06	0.00
Electronic	1.30	1.31	1.40	1.41	1.40	1.50
7d. Provide a customer satisfaction measure, if available.						
N/A						

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Property Tax Credit					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	LSD	CSD - Tax	FSD	Postage	Total
GR	62,006	643,574	7,426	7,872	720,878
FEDERAL					
OTHER					
TOTAL	62,006	643,574	7,426	7,872	720,878

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. A person or persons are eligible to file a claim for the PTC under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers that are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations. To substantiate eligibility for the PTC claim, numerous paper documents are attached to the PTC claim as filed with the Department of Revenue (department). The department will continue to educate the taxpayers on the credit, simplify the PTC form and instructions for use by the taxpayer, and communicate any statutory changes of the law to both taxpayers and department employees.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

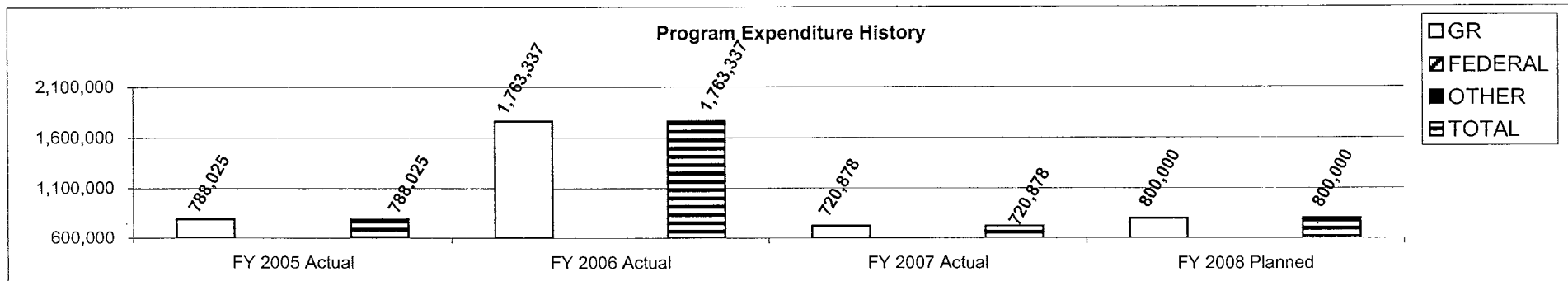
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	4.2	3.0	4.2	3.2	4.2	2.8
Electronic	4.2	3.1	4.2	3.3	4.2	2.9

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
	260,000	251,292	265,000	243,750	265,000	230,915

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Sales and Use Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	LSD	CSD - Tax	FSD	Postage	Total
GR	700,326	4,437,064	6,868,477	860,952	12,866,819
FEDERAL					-
OTHER		515,389			515,389
TOTAL	700,326	4,952,453	6,868,477	860,952	13,382,208

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, collection case referrals to local prosecuting attorneys, referrals to collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Customer service includes staff helping taxpayers who have received delinquent notices, assisting with resolution and collection activities using the automated phone system, and providing technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The department continues to reach out to customers by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

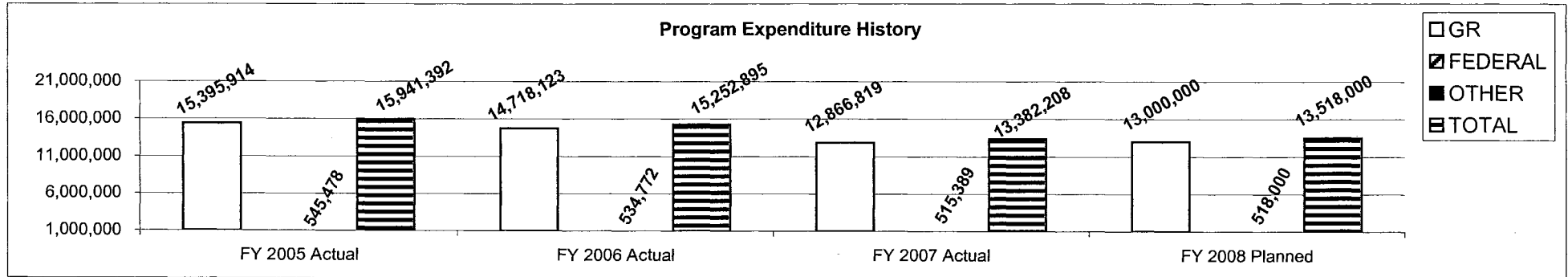
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$1.83	\$1.90	\$1.96

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
0.81	0.97	1.20

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
762,240	741,813	1,055,114

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Driver License						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	LSD	CSD - Tax	CSD-MV/DL	FSD	Postage	Total
GR		173,064	4,633,470			4,806,534
Federal			56,209			56,209
Other	1,973,759	26,940	889,910	402,532	479,888	3,773,029
Total	1,973,759	200,004	5,579,589	402,532	479,888	8,635,772

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

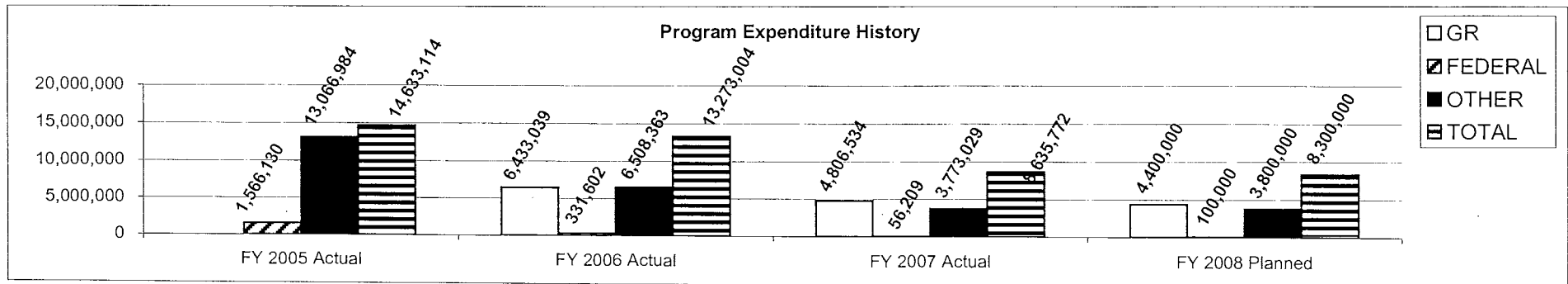
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Issuance	\$13.5	\$13.5	\$14.0	\$14.4	\$14.0	\$14.4
Reinstatement		\$2.6	\$2.6	\$3.0	\$2.6	\$2.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Initial	384,000	385,575	392,000	371,522	392,000	366,226
Renewal	536,000	876,917	897,000	734,450	897,000	685,316
Non-	131,000	136,550	134,000	117,836	134,000	138,604
Total	1,051,000	1,399,042	1,423,000	1,223,808	1,423,000	1,190,146

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Motor Vehicle Dealer Registration					
Program is found in the following core budget(s): Customer Services Division - MV/DL, Fiscal Services Division, Legal Services Division, Postage					
	LSD	CSD-MV/DL	FSD	Postage	Total
GR					0
FEDERAL					0
OTHER	304,986	330,202	32,345	28,984	696,517
TOTAL	304,986	330,202	32,345	28,984	696,517

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

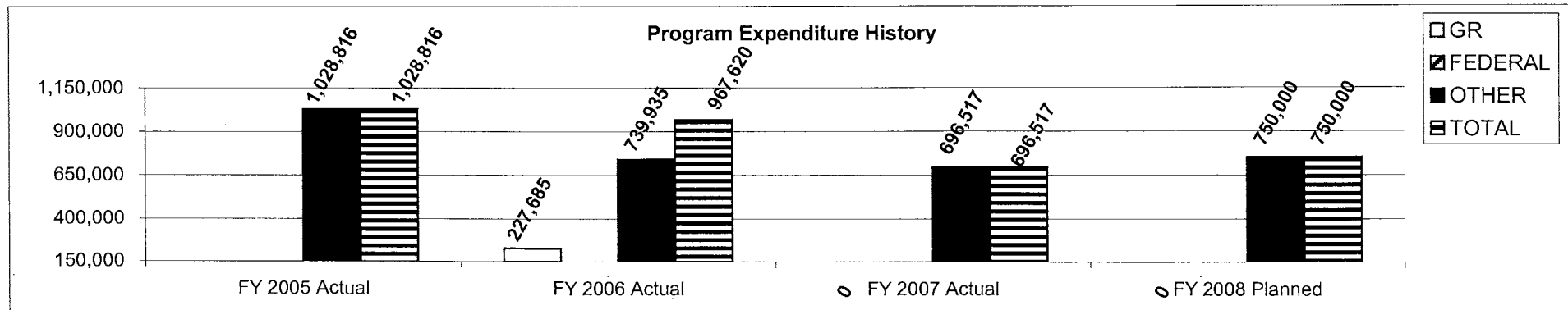
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588)

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$1,043,970	\$1,014,705	\$1,000,048

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
6,909	6,745	6,607

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	LSD	CSD - Tax	CSD-MV/DL	FSD	Postage	Total
GR		79,753	2,896,563			2,976,316
Federal						0
Other	160,601	8,371	2,132,575	245,970	1,021,058	3,568,575
Total	160,601	88,124	5,029,138	245,970	1,021,058	6,544,891

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

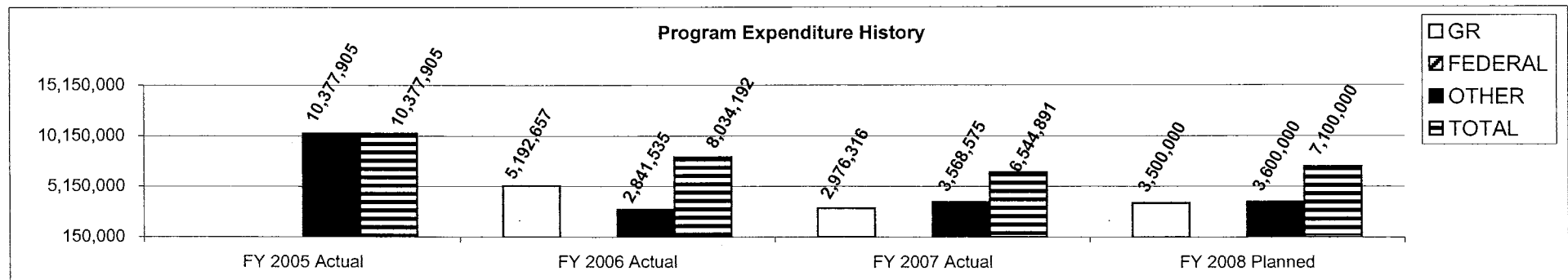
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), and Specialty Plate Fund (0775).

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
\$156.80	\$161.70	\$159.90	\$154.10	\$159.90	\$166.30

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced (in millions)

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Annual	2.48	2.31	2.52	2.54	2.52	2.18
Biennial	1.60	1.68	1.63	1.72	1.63	1.67

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	LSD	CSD - Tax	CSD-MV/DL	FSD	Postage	Total
GR		200,076	2,387,411			2,587,487
Federal						0
Other	153,880	33,611	3,420,047	444,050	720,951	4,772,539
Total	153,880	233,687	5,807,458	444,050	720,951	7,360,026

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

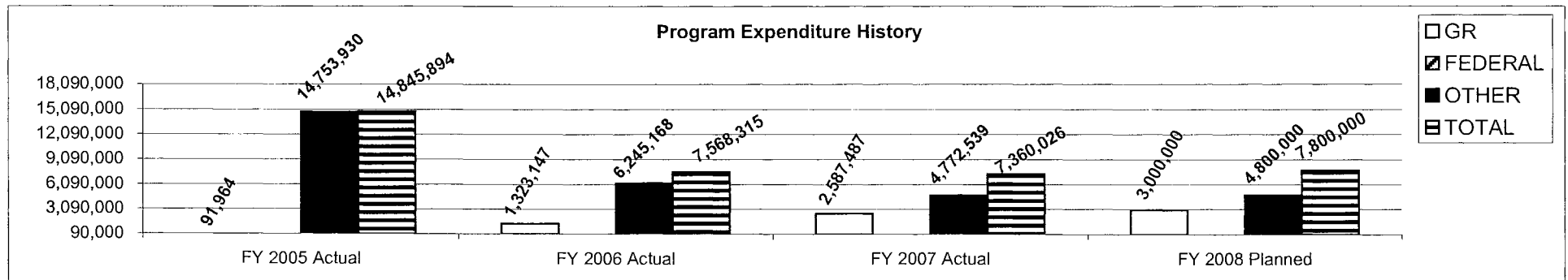
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
\$620.00	\$636.14	\$632.00	\$564.24	\$632.00	\$674.93

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
2.40	2.09	2.25	1.85	2.25	2.20

7d. Provide a customer satisfaction measure, if available.

N/A

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FISCAL SERVICES								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	8,270,070	206.38	10,004,336	236.62	9,966,836	227.62	9,966,836	227.62
DEPT OF REVENUE	0	0.00	49,280	1.74	49,280	1.74	49,280	1.74
CHILD SUPPORT ENFORCEMENT COLLTN	0	0.00	23,662	0.88	23,662	0.88	23,662	0.88
TOTAL - PS	8,270,070	206.38	10,077,278	239.24	10,039,778	230.24	10,039,778	230.24
EXPENSE & EQUIPMENT								
GENERAL REVENUE	982,317	0.00	1,147,166	0.00	1,147,166	0.00	1,147,166	0.00
DEPT OF REVENUE	0	0.00	5,970,006	0.00	5,970,006	0.00	5,970,006	0.00
CHILD SUPPORT ENFORCEMENT COLLTN	0	0.00	2,599,841	0.00	2,599,841	0.00	2,599,841	0.00
DEPT OF REVENUE INFORMATION	44,145	0.00	114,433	0.00	114,433	0.00	114,433	0.00
TOTAL - EE	1,026,462	0.00	9,831,446	0.00	9,831,446	0.00	9,831,446	0.00
PROGRAM-SPECIFIC								
DEPT OF REVENUE INFORMATION	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
TOTAL - PD	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
TOTAL	9,296,532	206.38	19,913,724	239.24	19,876,224	230.24	19,876,224	230.24
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	283,786	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	1,478	0.00
CHILD SUPPORT ENFORCEMENT COLLTN	0	0.00	0	0.00	0	0.00	710	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	285,974	0.00
TOTAL	0	0.00	0	0.00	0	0.00	285,974	0.00
GRAND TOTAL	\$9,296,532	206.38	\$19,913,724	239.24	\$19,876,224	230.24	\$20,162,198	230.24

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CORE DECISION ITEM

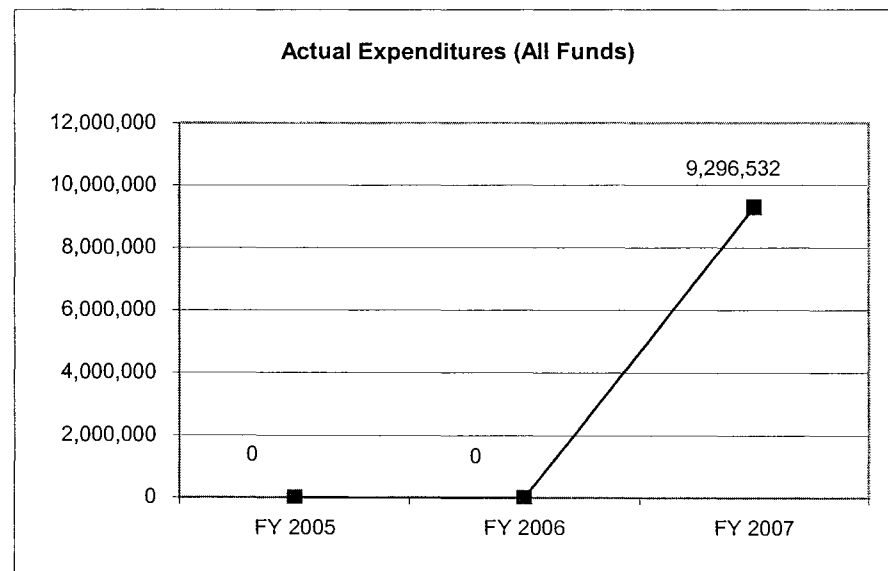
Department of Revenue					Budget Unit 86135C				
Division of Fiscal Services									
Core - Fiscal Services									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	9,966,836	49,280	23,662	10,039,778	PS	9,966,836	49,280	23,662	10,039,778
EE	1,147,166	5,970,006	2,714,274	9,831,446	EE	1,147,166	5,970,006	2,714,274	9,831,446
PSD	0	0	5,000	5,000	PSD	0	0	5,000	5,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	11,114,002	6,019,286	2,742,936	19,876,224	Total	11,114,002	6,019,286	2,742,936	19,876,224
FTE	227.62	1.74	0.88	230.24	FTE	227.62	1.74	0.88	230.24
Est. Fringe	4,959,498	24,522	11,774	4,995,794	Est. Fringe	4,959,498	24,522	11,774	4,995,794
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: Child Support Enforcement Fund (0169), DOR Information Fund (0619)					Other Funds: Child Support Enforcement Fund (0169), DOR Information Fund (0619)				
2. CORE DESCRIPTION									
The Fiscal Services Division (division) performs support functions to increase the effectiveness of revenue collection programs in the Department of Revenue (department). The division is responsible for providing fiscal services to the department and other governmental agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues, and investing and collateralizing non-state revenue collections. The division is also responsible for providing an internal audit function and determining the extent of taxpayer compliance with Missouri laws by auditing taxpayer records. The division provides service and support in the areas of procurement, child support contract oversight, mail processing, archiving, stores, vehicle pool maintenance, delivery services, and coordinates departmental leasing. Additional costs are included in the Highway Collections core request.									
3. PROGRAM LISTING (list programs included in this core funding)									
Child Support Program					Sales Tax Program				
Corporate Tax Program					Driver License Program				
Fuel Tax Program					Motor Vehicle Dealer Registration Program				
Personal Tax Program					Motor Vehicle Registration Program				
Property Tax Program					Motor Vehicle Title Program				

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86135C</u>
Division of Fiscal Services	
Core - Fiscal Services	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	0	0	11,139,067	19,913,724
Less Reverted (All Funds)	0	0	(309,738)	N/A
Budget Authority (All Funds)	0	0	10,829,329	N/A
Actual Expenditures (All Funds)	0	0	9,296,532	N/A
Unexpended (All Funds)	0	0	1,532,797	N/A
Unexpended, by Fund:				
General Revenue	0	0	1,457,508	N/A
Federal	0	0	0	N/A
Other	0	0	75,289	N/A
	(1)	(1)	(2) (3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) The Department of Revenue reorganized in Fiscal Year 2006. Prior year expenditures were incorporated in the former Division of Administration's budget unit.
- (2) Appropriation increased \$695,041 using department budget flexibility.
- (3) Additional division costs are included in the department's Highway Collections budget unit.

CORE RECONCILIATION

DEPARTMENT OF REVENUE

FISCAL SERVICES

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	239.24	10,004,336	49,280	23,662	10,077,278	
		EE	0.00	1,147,166	5,970,006	2,714,274	9,831,446	
		PD	0.00	0	0	5,000	5,000	
		Total	239.24	11,151,502	6,019,286	2,742,936	19,913,724	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	[#1055]	PS	(9.00)	0	0	0		0 FTE core reduction.
Core Reallocation	[#1056]	PS	0.00	(37,500)	0	0	(37,500)	Transfer to Legal Services Division.
NET DEPARTMENT CHANGES			(9.00)	(37,500)	0	0	(37,500)	
DEPARTMENT CORE REQUEST								
		PS	230.24	9,966,836	49,280	23,662	10,039,778	
		EE	0.00	1,147,166	5,970,006	2,714,274	9,831,446	
		PD	0.00	0	0	5,000	5,000	
		Total	230.24	11,114,002	6,019,286	2,742,936	19,876,224	
GOVERNOR'S RECOMMENDED CORE								
		PS	230.24	9,966,836	49,280	23,662	10,039,778	
		EE	0.00	1,147,166	5,970,006	2,714,274	9,831,446	
		PD	0.00	0	0	5,000	5,000	
		Total	230.24	11,114,002	6,019,286	2,742,936	19,876,224	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FISCAL SERVICES								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	1,329	0.07	0	0.00	0	0.00	0	0.00
SR OFC SUPPORT ASST (CLERICAL)	28,516	0.98	0	0.00	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	95,500	3.08	64,463	2.38	35,783	1.38	35,783	1.38
SR OFC SUPPORT ASST (STENO)	84,561	3.00	126,034	4.50	126,034	4.50	126,034	4.50
OFFICE SUPPORT ASST (KEYBRD)	428,176	19.38	50,492	2.00	74,720	2.00	74,720	2.00
SR OFC SUPPORT ASST (KEYBRD)	38,773	1.60	61,516	2.38	38,068	1.38	38,068	1.38
MAILING EQUIPMENT OPER	39,091	1.48	0	0.00	0	0.00	0	0.00
STOREKEEPER I	27,116	1.08	30,772	0.93	31,672	0.93	31,672	0.93
SUPPLY MANAGER I	8,754	0.26	13,261	0.38	13,261	0.38	13,261	0.38
PROCUREMENT OFCR I	7,960	0.21	14,561	0.38	14,561	0.38	14,561	0.38
PROCUREMENT OFCR II	18,769	0.43	17,062	0.38	17,062	0.38	17,062	0.38
ACCOUNT CLERK II	8,079	0.28	244,333	11.00	302,612	12.00	302,612	12.00
AUDITOR I	37,708	1.19	0	0.00	31,320	1.00	31,320	1.00
ACCOUNTANT I	47,755	1.66	74,137	2.85	77,649	2.85	77,649	2.85
ACCOUNTANT II	19,575	0.53	15,327	0.45	15,327	0.45	15,327	0.45
ACCOUNTANT III	19,575	0.53	14,914	0.38	14,914	0.38	14,914	0.38
ACCOUNTING SPECIALIST II	27,683	0.78	29,065	0.97	29,065	0.97	29,065	0.97
EXECUTIVE I	37,711	1.18	14,674	0.50	17,274	0.50	17,274	0.50
EXECUTIVE II	55,676	1.49	33,099	1.00	36,899	1.00	36,899	1.00
MANAGEMENT ANALYSIS SPEC I	3,996	0.11	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	15,243	0.41	0	0.00	0	0.00	0	0.00
LABOR SPV	7,457	0.29	10,009	0.38	10,509	0.38	10,509	0.38
MOTOR VEHICLE DRIVER	12,225	0.53	32,592	1.38	34,807	1.38	34,807	1.38
TAX PROCESSING TECH III	16,427	0.54	30,731	1.00	88,631	2.00	88,631	2.00
TAX COLLECTION TECH III	0	0.00	26,858	1.00	26,858	1.00	26,858	1.00
REVENUE SECTION SUPV	0	0.00	33,632	1.00	33,632	1.00	33,632	1.00
TAX AUDIT REVIEW SPECIALIST	108,132	1.91	116,332	2.00	116,332	2.00	116,332	2.00
TAX AUDITOR I	799,301	25.68	1,005,816	30.50	983,996	46.75	983,996	46.75
TAX AUDITOR II	533,782	15.45	745,948	20.90	745,948	20.90	745,948	20.90
TAX AUDITOR III	2,378,195	57.45	2,947,359	69.10	2,947,359	54.10	2,947,359	54.10
TAX AUDIT SUPV	1,291,201	26.53	1,656,574	33.25	1,656,574	30.00	1,656,574	30.00
FACILITIES OPERATIONS MGR B2	22,991	0.43	20,491	0.38	20,491	0.38	20,491	0.38

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FISCAL SERVICES								
CORE								
FISCAL & ADMINISTRATIVE MGR B1	40,200	0.96	61,229	1.38	61,239	1.38	61,239	1.38
FISCAL & ADMINISTRATIVE MGR B2	24,205	0.43	22,005	0.38	22,005	0.38	22,005	0.38
FISCAL & ADMINISTRATIVE MGR B3	29,143	0.43	26,494	0.38	26,494	0.38	26,494	0.38
REVENUE MANAGER, BAND 2	239,514	3.85	403,440	7.00	310,814	5.00	310,814	5.00
STATE DEPARTMENT DIRECTOR	56,489	0.53	44,241	0.40	44,241	0.40	44,241	0.40
DEPUTY STATE DEPT DIRECTOR	54,518	0.53	42,686	0.40	42,686	0.40	42,686	0.40
DESIGNATED PRINCIPAL ASST DEPT	58,521	1.05	86,227	1.38	89,727	1.38	89,727	1.38
DIVISION DIRECTOR	42,686	0.53	29,779	0.37	29,779	0.37	29,779	0.37
OUT-STATE AUDIT PERSONNEL	1,422,939	27.47	1,876,324	35.00	1,816,634	29.00	1,816,634	29.00
CLERK	8,662	0.46	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	48,898	1.05	38,286	0.80	38,286	0.80	38,286	0.80
SPECIAL ASST OFFICE & CLERICAL	23,038	0.55	16,515	0.38	16,515	0.38	16,515	0.38
TOTAL - PS	8,270,070	206.38	10,077,278	239.24	10,039,778	230.24	10,039,778	230.24
TRAVEL, IN-STATE	98,243	0.00	118,193	0.00	118,193	0.00	118,193	0.00
TRAVEL, OUT-OF-STATE	105,525	0.00	144,353	0.00	144,353	0.00	144,353	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	265,843	0.00	618,279	0.00	807,319	0.00	807,319	0.00
PROFESSIONAL DEVELOPMENT	29,218	0.00	30,899	0.00	30,899	0.00	30,899	0.00
COMMUNICATION SERV & SUPP	109,256	0.00	74,890	0.00	124,890	0.00	124,890	0.00
PROFESSIONAL SERVICES	98,738	0.00	8,764,436	0.00	8,509,396	0.00	8,509,396	0.00
JANITORIAL SERVICES	455	0.00	1	0.00	1	0.00	1	0.00
M&R SERVICES	35,007	0.00	24,240	0.00	35,240	0.00	35,240	0.00
MOTORIZED EQUIPMENT	214,012	0.00	1	0.00	1	0.00	1	0.00
OFFICE EQUIPMENT	30,467	0.00	1,000	0.00	1,000	0.00	1,000	0.00
OTHER EQUIPMENT	749	0.00	1	0.00	1	0.00	1	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	1	0.00
REAL PROPERTY RENTALS & LEASES	60	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	91	0.00	50	0.00	50	0.00	50	0.00
MISCELLANEOUS EXPENSES	38,798	0.00	55,100	0.00	60,100	0.00	60,100	0.00
TOTAL - EE	1,026,462	0.00	9,831,446	0.00	9,831,446	0.00	9,831,446	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FISCAL SERVICES								
CORE								
REFUNDS	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
TOTAL - PD	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
GRAND TOTAL	\$9,296,532	206.38	\$19,913,724	239.24	\$19,876,224	230.24	\$19,876,224	230.24
GENERAL REVENUE	\$9,252,387	206.38	\$11,151,502	236.62	\$11,114,002	227.62	\$11,114,002	227.62
FEDERAL FUNDS	\$0	0.00	\$6,019,286	1.74	\$6,019,286	1.74	\$6,019,286	1.74
OTHER FUNDS	\$44,145	0.00	\$2,742,936	0.88	\$2,742,936	0.88	\$2,742,936	0.88

PROGRAM DESCRIPTION

Department of Revenue		
Program Name - Child Support Enforcement		
Program is found in the following core budget(s): Fiscal Services Division		
	FSD	Total
GR	-	-
FEDERAL	2,063,714	2,063,714
OTHER	3,474,598	3,474,598
TOTAL	5,538,312	5,538,312

1. What does this program do?
The Child Support Program collects and disburses both IV-D and Non-IV-D child support payments. The cost of transacting IV-D payments is split between federal and state governments with the federal government picking up 66 percent of the cost. Non-IV-D transaction costs may also receive such federal funding if certain requirements are met, but are otherwise paid entirely by the state. Missouri contracts with a private company that receives and disburses child support payments and handles related telephone inquiries. Billing statements are issued monthly, as required by federal regulations, to responsible parties. The cost of the contractor's services is dependent on the type of receipt/payment, the quantity of receipts/payments made in a given month, and the contracted pricing schedule. The method of receipt is paper check or electronic funds transfers (EFT). The method of disbursement is via paper check, direct deposit, or electronic payments card (EPC).

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)
Section 454.400, RSMo, and P.L. 93-647 and 45 CFR, Section 303.20

3. Are there federal matching requirements? If yes, please explain.
Costs to transact IV-D payments are paid by 66 percent federal funds and 34 percent state funds. Sixty-six percent federal financial participation is available for non-IV-D transaction costs when the case includes a support order initially issued in Missouri on or after January 1, 1994, and an income withholding is in place.

4. Is this a federally mandated program? If yes, please explain.
Federal requirements as specified in P.L. 93-647 and 45 CFR, Section 303.20.

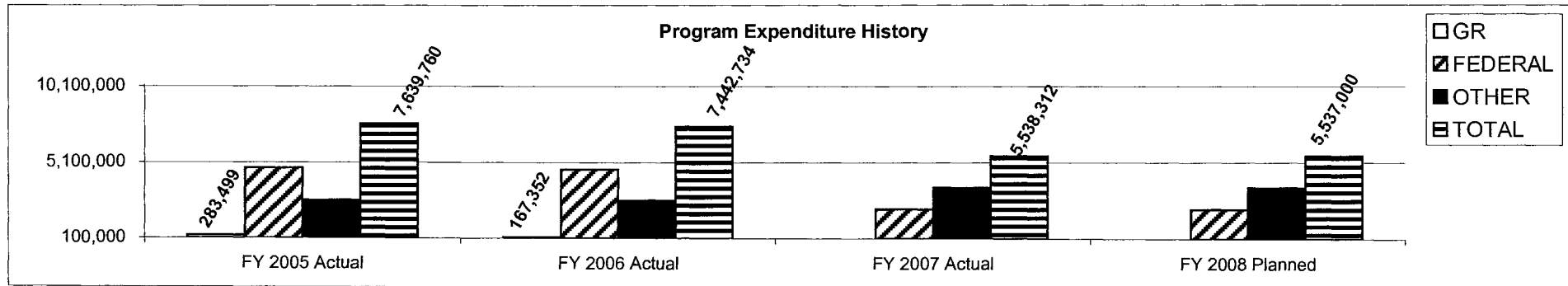
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Child Support Enforcement

Program is found in the following core budget(s): Fiscal Services Division

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Child Support Enforcement Fund (0169)

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Cost of Vendor Payments

FY2005	FY2006	FY 2007
\$7,572,793	\$7,380,433	\$5,497,510

7c.

Provide the number of clients/individuals served, if applicable.

Number of transactions processed

Type	FY05	FY06	FY07
Paper Receipts	2,198,628	2,047,618	2,732,541
EFT Receipts	686,530	906,435	1,144,401
Direct Deposit Receipts	748,611	821,434	1,447,397
IV-D Calls	149,568	150,553	184,256
Non IV-D Mandated Calls	13,983	14,935	5,483
Non IV-D Non-Mandated Calls	0	0	0
Total	3,797,320	3,940,975	5,514,078

7d.

Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Corporate Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	FSD	CSD-Tax	LSD	Postage	Total
GR	603,561	1,474,385	92,153	25,204	2,195,303
FEDERAL					
OTHER					
TOTAL	603,561	1,474,385	92,153	25,204	2,195,303

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The department has seven tax assistance centers, eight compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

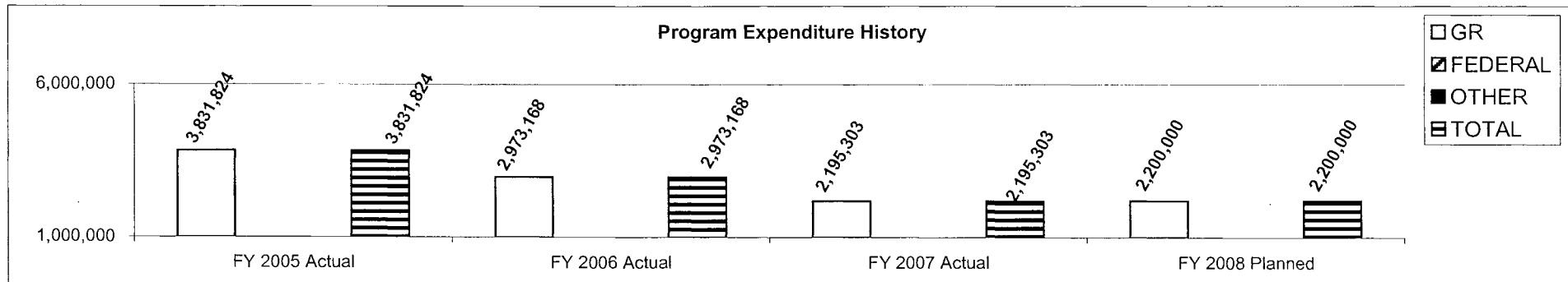
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$326.0	\$402.1	\$375.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
120,000	319,016	120,000	151,882	120,000	153,817

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	FSD	CSD - Tax	LSD	Postage	Total
GR					
FEDERAL					
OTHER	11,940	664,730	62,006	7,872	746,548
TOTAL	11,940	664,730	62,006	7,872	746,548

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections. The department has eight compliance offices in Missouri and three offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's fuel tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

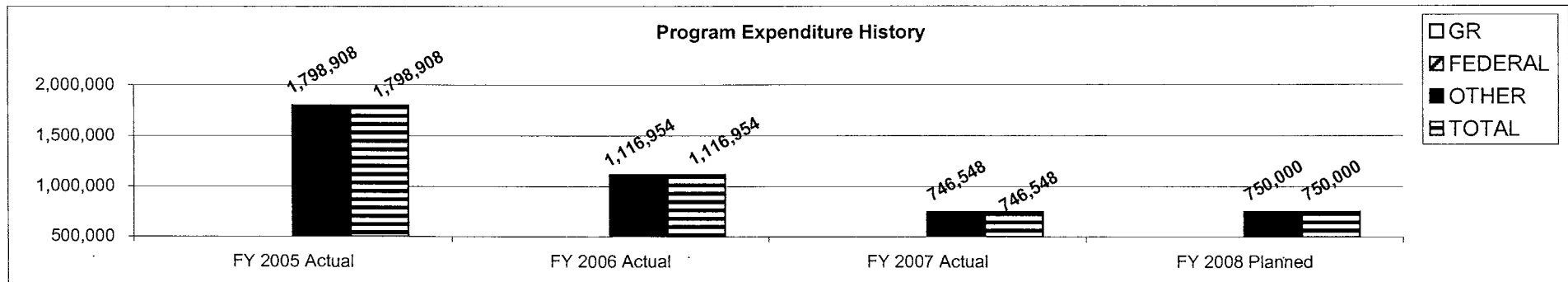
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$775.0	\$772.8	\$743.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
1.0	1.0	0.5	1.0	0.5	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	7,600	8,296	7,000	8,270	7,000	8,853
EDI	7%	359	14%	403	14%	534
Total		8,655		8,673		9,387

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Personal Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	FSD	CSD - Tax	LSD	Postage	Total
GR	528,436	6,715,274	611,693	2,540,066	10,395,469
FEDERAL					-
OTHER					-
TOTAL	528,436	6,715,274	611,693	2,540,066	10,395,469

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

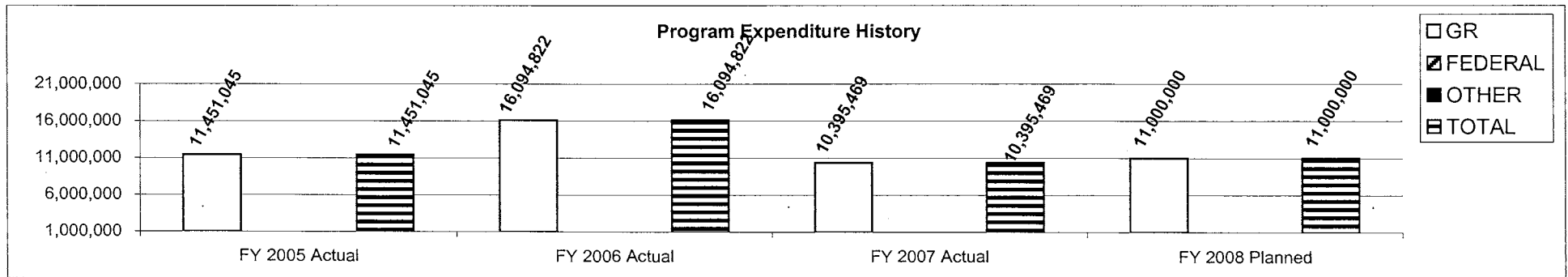
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

	FY 2005	FY 2006	FY 2007
	Actual	Actual	Actual
	\$4.1	\$4.5	\$5.7

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Total	2.76	2.86	2.81	2.86	2.81	2.90
Paper	1.40	1.50	1.35	1.45	1.35	1.40
Telefile	0.06	0.05	0.06	0.00	0.06	0.00
Electronic	1.30	1.31	1.40	1.41	1.40	1.50

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Property Tax Credit					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	FSD	CSD - Tax	LSD	Postage	Total
GR	7,426	643,574	62,006	7,872	720,878
FEDERAL					
OTHER					
TOTAL	7,426	643,574	62,006	7,872	720,878

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. A person or persons are eligible to file a claim for the PTC under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers that are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations. To substantiate eligibility for the PTC claim, numerous paper documents are attached to the PTC claim as filed with the Department of Revenue (department). The department will continue to educate the taxpayers on the credit, simplify the PTC form and instructions for use by the taxpayer, and communicate any statutory changes of the law to both taxpayers and department employees.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

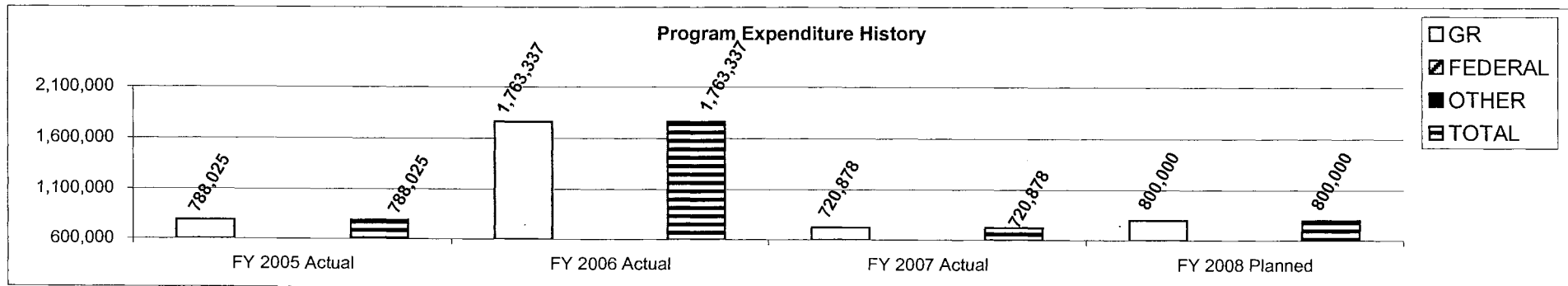
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	4.2	3.0	4.2	3.2	4.2	2.8
Electronic	4.2	3.1	4.2	3.3	4.2	2.9

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
	260,000	251,292	265,000	243,750	265,000	230,915

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Sales and Use Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	FSD	CSD - Tax	LSD	Postage	Total
GR	6,868,477	4,437,064	700,326	860,952	12,866,819
FEDERAL					-
OTHER		515,389			515,389
TOTAL	6,868,477	4,952,453	700,326	860,952	13,382,208

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, collection case referrals to local prosecuting attorneys, referrals to collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Customer service includes staff helping taxpayers who have received delinquent notices, assisting with resolution and collection activities using the automated phone system, and providing technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The department continues to reach out to customers by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

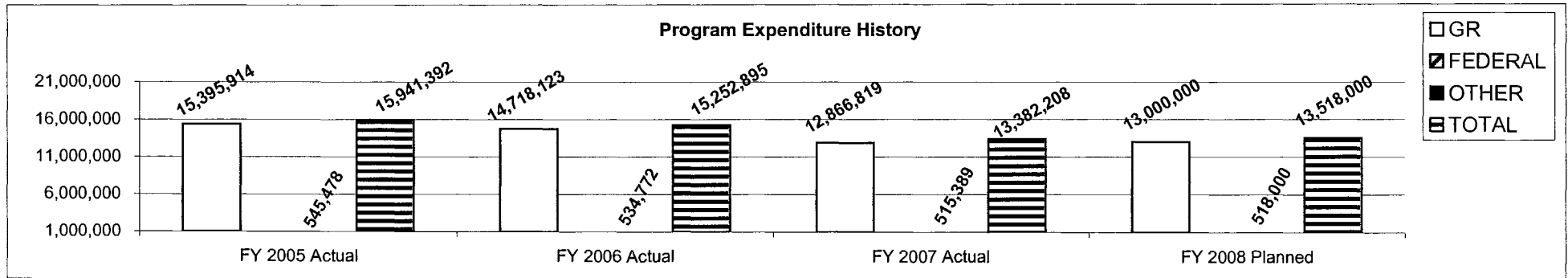
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$1.83	\$1.90	\$1.96

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
0.81	0.97	1.20

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
762,240	741,813	1,055,114

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Driver License						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	FSD	CSD - Tax	CSD-MV/DL	LSD	Postage	Total
GR		173,064	4,633,470			4,806,534
Federal			56,209			56,209
Other	402,532	26,940	889,910	1,973,759	479,888	3,773,029
Total	402,532	200,004	5,579,589	1,973,759	479,888	8,635,772

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, department staff is also responsible for the opposite end of the spectrum— suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

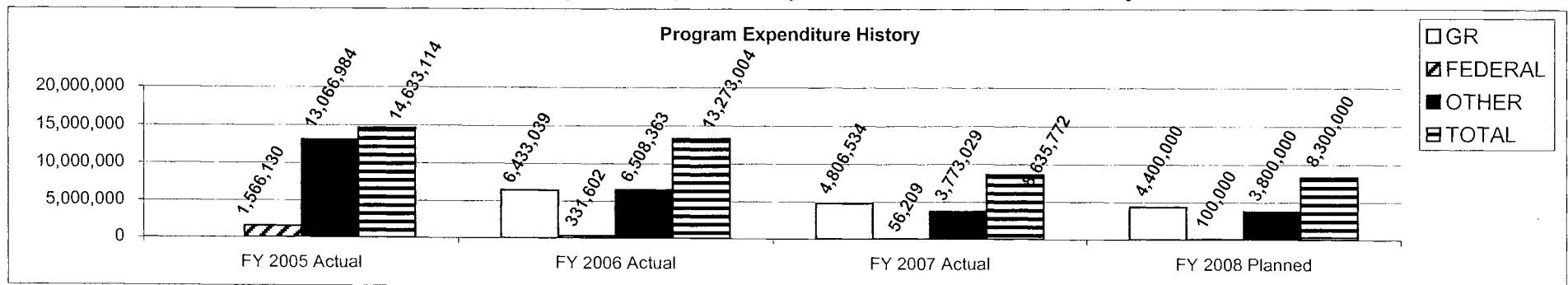
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Driver License						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
6. What are the sources of the "Other " funds?						
State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)						
Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.						
7a. Provide an effectiveness measure.						
Revenue generated (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Issuance	\$13.5	\$13.5	\$14.0	\$14.4	\$14.0	\$14.4
Reinstatement		\$2.6	\$2.6	\$3.0	\$2.6	\$2.5
7b. Provide an efficiency measure.						
N/A						
7c. Provide the number of clients/individuals served, if applicable.						
Number of licenses produced						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Initial	384,000	385,575	392,000	371,522	392,000	366,226
Renewal	536,000	876,917	897,000	734,450	897,000	685,316
Non-	131,000	136,550	134,000	117,836	134,000	138,604
Total	1,051,000	1,399,042	1,423,000	1,223,808	1,423,000	1,190,146
7d. Provide a customer satisfaction measure, if available.						
N/A						

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Motor Vehicle Dealer Registration					
Program is found in the following core budget(s): Customer Services Division - MV/DL, Fiscal Services Division, Legal Services Division, Postage					
	FSD	CSD-MV/DL	LSD	Postage	Total
GR					0
FEDERAL					0
OTHER	32,345	330,202	304,986	28,984	696,517
TOTAL	32,345	330,202	304,986	28,984	696,517

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

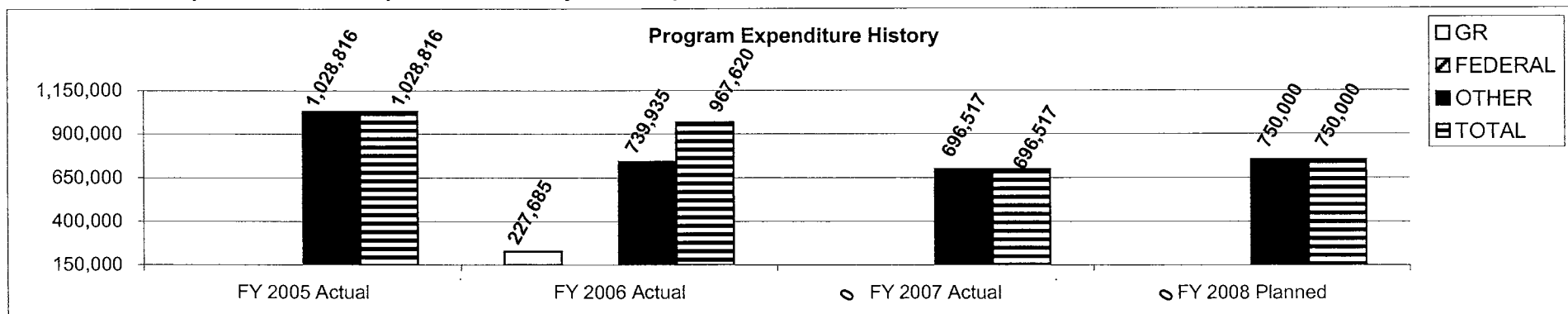
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Dealer Registration			
Program is found in the following core budget(s): Customer Services Division - MV/DL, Fiscal Services Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
Motor Vehicle Commission Fund (0588)			
Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Total revenue collected			
	FY 2005	FY 2006	FY 2007
	Actual	Actual	Actual
	\$1,043,970	\$1,014,705	\$1,000,048
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Total number of dealerships licensed			
	FY 2005	FY 2006	FY 2007
	Actual	Actual	Actual
	6,909	6,745	6,607
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	FSD	CSD - Tax	CSD-MV/DL	LSD	Postage	Total
GR		79,753	2,896,563			2,976,316
Federal						0
Other	245,970	8,371	2,132,575	160,601	1,021,058	3,568,575
Total	245,970	88,124	5,029,138	160,601	1,021,058	6,544,891

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

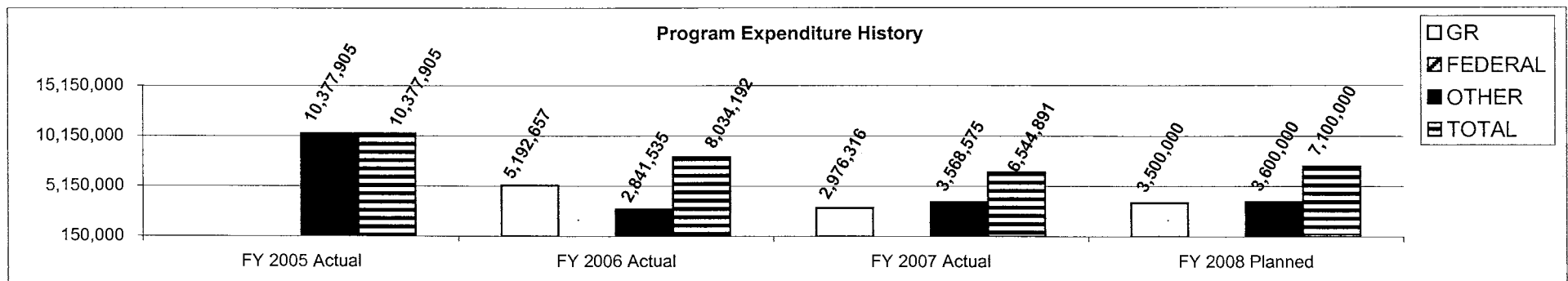
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
6. What are the sources of the "Other " funds?						
State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), and Specialty Plate Fund (0775).						
Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.						
7a. Provide an effectiveness measure.						
Revenue generated (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
	\$156.80	\$161.70	\$159.90	\$154.10	\$159.90	\$166.30
7b. Provide an efficiency measure.						
N/A						
7c. Provide the number of clients/individuals served, if applicable.						
Number of registrations produced (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Annual	2.48	2.31	2.52	2.54	2.52	2.18
Biennial	1.60	1.68	1.63	1.72	1.63	1.67
7d. Provide a customer satisfaction measure, if available.						
N/A						

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	FSD	CSD - Tax	CSD-MV/DL	LSD	Postage	Total
GR		200,076	2,387,411			2,587,487
Federal						0
Other	444,050	33,611	3,420,047	153,880	720,951	4,772,539
Total	444,050	233,687	5,807,458	153,880	720,951	7,360,026

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

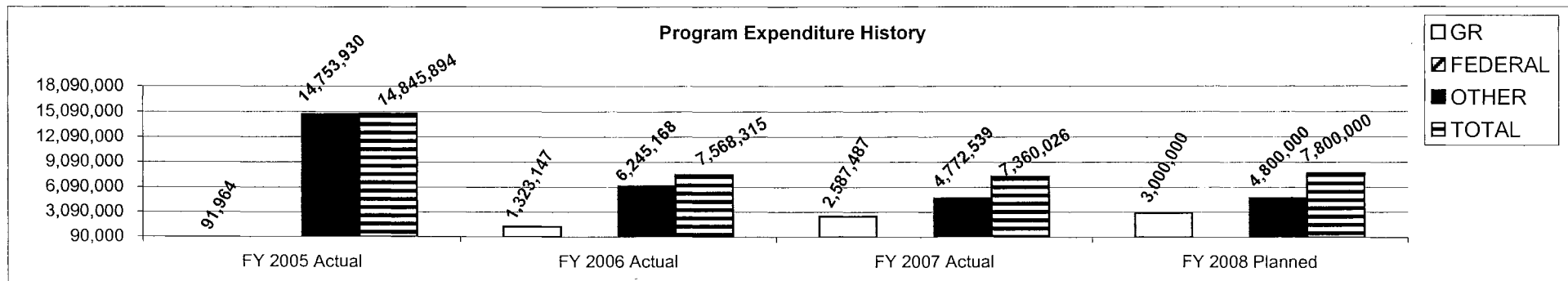
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue																								
Program Name - Motor Vehicle Title																								
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage																								
<p>6. What are the sources of the "Other " funds?</p> <p>State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)</p> <p>Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.</p>																								
<p>7a. Provide an effectiveness measure.</p> <p>Revenue generated (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">FY 2005</th> <th colspan="2">FY 2006</th> <th colspan="2">FY 2007</th> </tr> <tr> <th>Projected</th> <th>Actual</th> <th>Projected</th> <th>Actual</th> <th>Projected</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$620.00</td> <td style="text-align: right;">\$636.14</td> <td style="text-align: right;">\$632.00</td> <td style="text-align: right;">\$564.24</td> <td style="text-align: right;">\$632.00</td> <td style="text-align: right;">\$674.93</td> </tr> </tbody> </table>							FY 2005		FY 2006		FY 2007		Projected	Actual	Projected	Actual	Projected	Actual	\$620.00	\$636.14	\$632.00	\$564.24	\$632.00	\$674.93
FY 2005		FY 2006		FY 2007																				
Projected	Actual	Projected	Actual	Projected	Actual																			
\$620.00	\$636.14	\$632.00	\$564.24	\$632.00	\$674.93																			
<p>7b. Provide an efficiency measure.</p> <p>N/A</p>																								
<p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Number of titles produced (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">FY 2005</th> <th colspan="2">FY 2006</th> <th colspan="2">FY 2007</th> </tr> <tr> <th>Projected</th> <th>Actual</th> <th>Projected</th> <th>Actual</th> <th>Projected</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">2.40</td> <td style="text-align: right;">2.09</td> <td style="text-align: right;">2.25</td> <td style="text-align: right;">1.85</td> <td style="text-align: right;">2.25</td> <td style="text-align: right;">2.20</td> </tr> </tbody> </table>							FY 2005		FY 2006		FY 2007		Projected	Actual	Projected	Actual	Projected	Actual	2.40	2.09	2.25	1.85	2.25	2.20
FY 2005		FY 2006		FY 2007																				
Projected	Actual	Projected	Actual	Projected	Actual																			
2.40	2.09	2.25	1.85	2.25	2.20																			
<p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>																								

POSTAGE

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	2,740,495	0.00	2,843,200	0.00	2,843,200	0.00	2,843,200	0.00
HEALTH INITIATIVES	4,839	0.00	4,989	0.00	4,989	0.00	4,989	0.00
MOTOR VEHICLE COMMISSION	40,843	0.00	40,843	0.00	40,843	0.00	40,843	0.00
CONSERVATION COMMISSION	1,247	0.00	1,247	0.00	1,247	0.00	1,247	0.00
DEPT OF REVENUE INFORMATION	185,137	0.00	185,137	0.00	185,137	0.00	185,137	0.00
TOTAL - EE	2,972,561	0.00	3,075,416	0.00	3,075,416	0.00	3,075,416	0.00
TOTAL	2,972,561	0.00	3,075,416	0.00	3,075,416	0.00	3,075,416	0.00
Postage Increase - 1860003								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	216,038	0.00	216,038	0.00
HEALTH INITIATIVES	0	0.00	0	0.00	201	0.00	201	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	1,684	0.00	1,684	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	50	0.00	50	0.00
DEPT OF REVENUE INFORMATION	0	0.00	0	0.00	7,665	0.00	7,665	0.00
TOTAL - EE	0	0.00	0	0.00	225,638	0.00	225,638	0.00
TOTAL	0	0.00	0	0.00	225,638	0.00	225,638	0.00
GRAND TOTAL	\$2,972,561	0.00	\$3,075,416	0.00	\$3,301,054	0.00	\$3,301,054	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>86150C</u>				
Division of Fiscal Services - Postage									
Core - Postage									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	2,843,200	0	232,216	3,075,416	EE	2,843,200	0	232,216	3,075,416
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,843,200	0	232,216	3,075,416	Total	2,843,200	0	232,216	3,075,416
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: DOR Information Fund (0619), Conservation Commission Fund (0609), Health Initiatives Fund (0275), Motor Vehicle Commission Fund (0588)					Other Funds: DOR Information Fund (0619), Conservation Commission Fund (0609), Health Initiatives Fund (0275), Motor Vehicle Commission Fund (0588)				
2. CORE DESCRIPTION									
<p>The Department of Revenue, through its Mail Service Center, annually processes more than 9.3 million pieces of outgoing mail including tax forms, driver license renewal notices, motor vehicle and marinecraft registration renewal notices, motor vehicle and marinecraft titles, collection and enforcement notices, and statutorily required pieces of certified mail. These mailings support the operational programs in their role of revenue collection by notifying citizens of taxes due and owed and of renewal dates of licenses to aid in timely renewal. The efficient dissemination of this information improves compliance, enforcement of laws, and delivery of quality customer service. Failure to provide these mailings would negatively impact revenue collections and would result in decreased enforcement of tax, driver, motor vehicle and marinecraft, and other laws. Additional postage costs are included in the Highway Collections budget core request.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
Corporate Tax Program Fuel Tax Program Personal Tax Program Property Tax Program					Sales Tax Program Driver License Program Motor Vehicle Dealer Registration Program Motor Vehicle Registration Program Motor Vehicle Title Program				

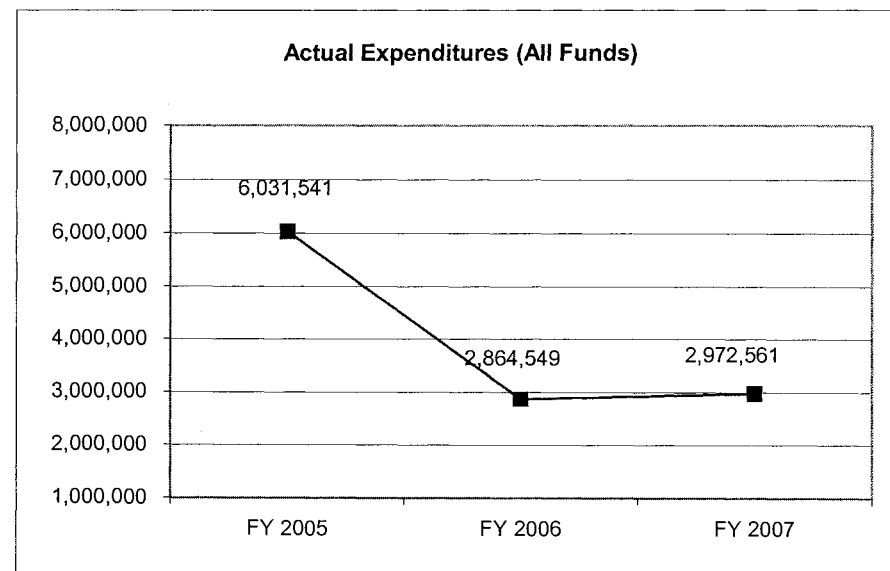
CORE DECISION ITEM

Department of Revenue
Division of Fiscal Services - Postage
Core - Postage

Budget Unit 86150C

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	6,874,542	2,874,371	3,075,416	3,075,416
Less Reverted (All Funds)	(199,857)	(8,096)	(85,446)	N/A
Budget Authority (All Funds)	6,674,685	2,866,275	2,989,970	N/A
Actual Expenditures (All Funds)	6,031,541	2,864,549	2,972,561	N/A
Unexpended (All Funds)	643,144	1,726	17,409	N/A
Unexpended, by Fund:				
General Revenue	7,491	1,451	17,409	N/A
Federal	0	0	0	N/A
Other	635,653	275	0	N/A
		(1)	(2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Expenditures included in the Highway Collections budget unit totaled \$1,597,913. Expenditures included in the Department of Public Safety's Highway Patrol appropriations totaled \$1,170,000.
- (2) Expenditures included in the Highway Collections budget unit totaled \$2,826,689.

CORE RECONCILIATION

DEPARTMENT OF REVENUE

POSTAGE

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	2,843,200	0	232,216	3,075,416	
	Total	0.00	2,843,200	0	232,216	3,075,416	
DEPARTMENT CORE REQUEST							
	EE	0.00	2,843,200	0	232,216	3,075,416	
	Total	0.00	2,843,200	0	232,216	3,075,416	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	2,843,200	0	232,216	3,075,416	
	Total	0.00	2,843,200	0	232,216	3,075,416	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
TRAVEL, IN-STATE	0	0.00	25	0.00	25	0.00	25	0.00
TRAVEL, OUT-OF-STATE	0	0.00	25	0.00	25	0.00	25	0.00
SUPPLIES	2,580,855	0.00	2,787,573	0.00	2,652,898	0.00	2,652,898	0.00
PROFESSIONAL DEVELOPMENT	75	0.00	360	0.00	360	0.00	360	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	25	0.00
PROFESSIONAL SERVICES	273,828	0.00	135,350	0.00	270,025	0.00	270,025	0.00
M&R SERVICES	57,936	0.00	96,275	0.00	96,275	0.00	96,275	0.00
COMPUTER EQUIPMENT	1,890	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	25	0.00	25	0.00	25	0.00
OFFICE EQUIPMENT	1,978	0.00	25	0.00	25	0.00	25	0.00
OTHER EQUIPMENT	48,050	0.00	49,258	0.00	49,258	0.00	49,258	0.00
REAL PROPERTY RENTALS & LEASES	0	0.00	25	0.00	25	0.00	25	0.00
EQUIPMENT RENTALS & LEASES	7,949	0.00	6,425	0.00	6,425	0.00	6,425	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	25	0.00
TOTAL - EE	2,972,561	0.00	3,075,416	0.00	3,075,416	0.00	3,075,416	0.00
GRAND TOTAL	\$2,972,561	0.00	\$3,075,416	0.00	\$3,075,416	0.00	\$3,075,416	0.00
GENERAL REVENUE	\$2,740,495	0.00	\$2,843,200	0.00	\$2,843,200	0.00	\$2,843,200	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$232,066	0.00	\$232,216	0.00	\$232,216	0.00	\$232,216	0.00

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Corporate Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD-Tax	LSD	FSD	Total
GR	25,204	1,474,385	92,153	603,561	2,195,303
FEDERAL					
OTHER					
TOTAL	25,204	1,474,385	92,153	603,561	2,195,303

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The department has seven tax assistance centers, eight compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

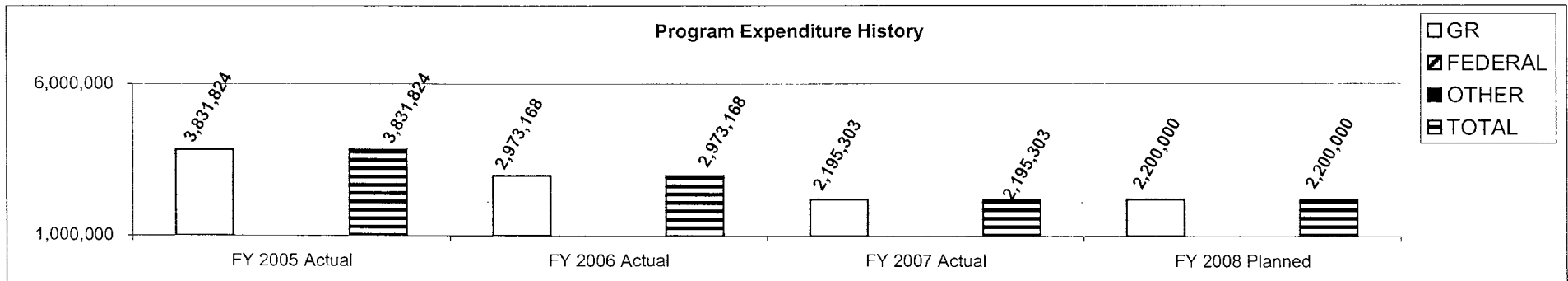
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$326.0	\$402.1	\$375.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
120,000	319,016	120,000	151,882	120,000	153,817

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD - Tax	LSD	FSD	Total
GR					
FEDERAL					
OTHER	7,872	664,730	62,006	11,940	746,548
TOTAL	7,872	664,730	62,006	11,940	746,548

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections. The department has eight compliance offices in Missouri and three offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's fuel tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

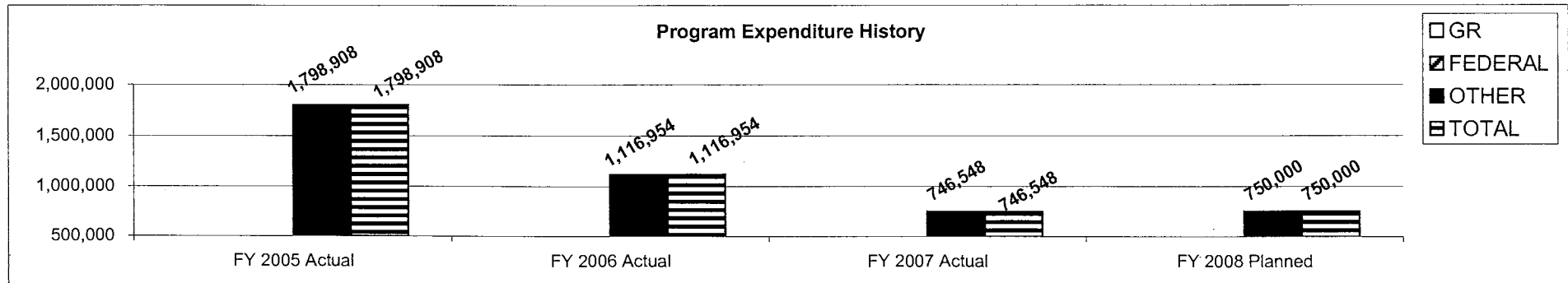
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$775.0	\$772.8	\$743.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
1.0	1.0	0.5	1.0	0.5	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	7,600	8,296	7,000	8,270	7,000	8,853
EDI	7%	359	14%	403	14%	534
Total		8,655		8,673		9,387

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Personal Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD - Tax	LSD	FSD	Total
GR	2,540,066	6,715,274	611,693	528,436	10,395,469
FEDERAL					-
OTHER					-
TOTAL	2,540,066	6,715,274	611,693	528,436	10,395,469

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

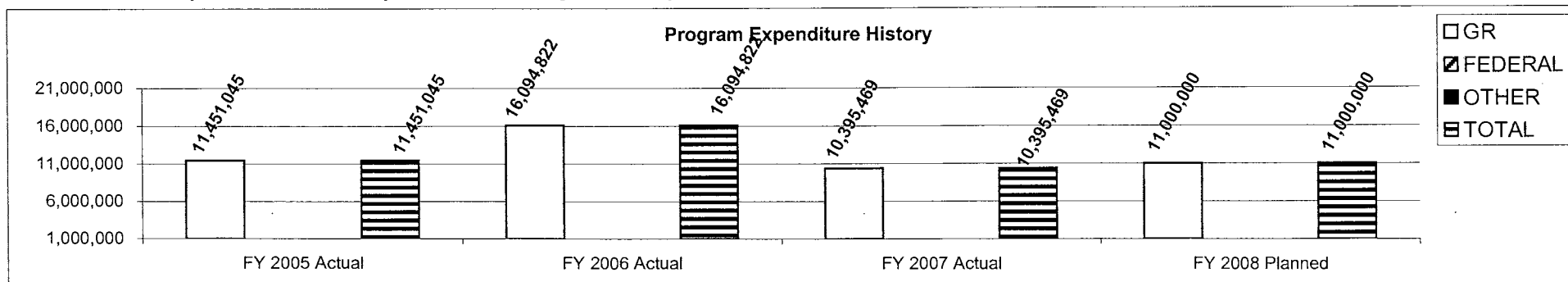
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

	FY 2005	FY 2006	FY 2007
	Actual	Actual	Actual
	\$4.1	\$4.5	\$5.7

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Total	2.76	2.86	2.81	2.86	2.81	2.90
Paper	1.40	1.50	1.35	1.45	1.35	1.40
Telefile	0.06	0.05	0.06	0.00	0.06	0.00
Electronic	1.30	1.31	1.40	1.41	1.40	1.50

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Property Tax Credit					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD - Tax	LSD	FSD	Total
GR	7,872	643,574	62,006	7,426	720,878
FEDERAL					
OTHER					
TOTAL	7,872	643,574	62,006	7,426	720,878

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. A person or persons are eligible to file a claim for the PTC under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers that are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations. To substantiate eligibility for the PTC claim, numerous paper documents are attached to the PTC claim as filed with the Department of Revenue (department). The department will continue to educate the taxpayers on the credit, simplify the PTC form and instructions for use by the taxpayer, and communicate any statutory changes of the law to both taxpayers and department employees.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

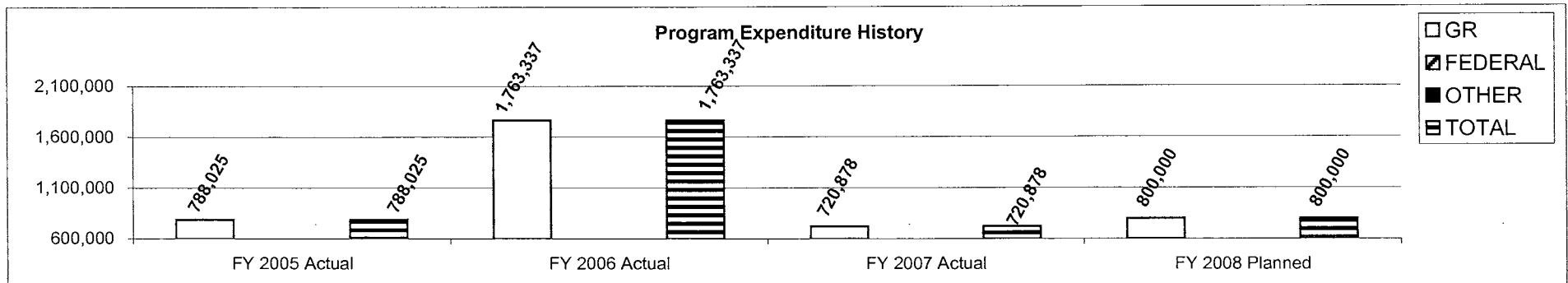
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	4.2	3.0	4.2	3.2	4.2	2.8
Electronic	4.2	3.1	4.2	3.3	4.2	2.9

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
	260,000	251,292	265,000	243,750	265,000	230,915

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Sales and Use Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD - Tax	LSD	FSD	Total
GR	860,952	4,437,064	700,326	6,868,477	12,866,819
FEDERAL					-
OTHER		515,389			515,389
TOTAL	860,952	4,952,453	700,326	6,868,477	13,382,208

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, collection case referrals to local prosecuting attorneys, referrals to collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Customer service includes staff helping taxpayers who have received delinquent notices, assisting with resolution and collection activities using the automated phone system, and providing technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The department continues to reach out to customers by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

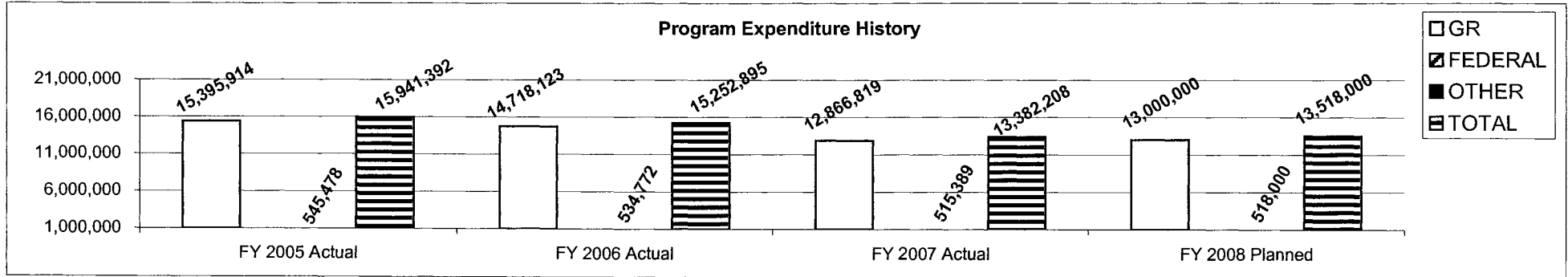
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$1.83	\$1.90	\$1.96

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
0.81	0.97	1.20

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
762,240	741,813	1,055,114

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		173,064	4,633,470			4,806,534
Federal			56,209			56,209
Other	479,888	26,940	889,910	1,973,759	402,532	3,773,029
Total	479,888	200,004	5,579,589	1,973,759	402,532	8,635,772

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, department staff is also responsible for the opposite end of the spectrum— suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

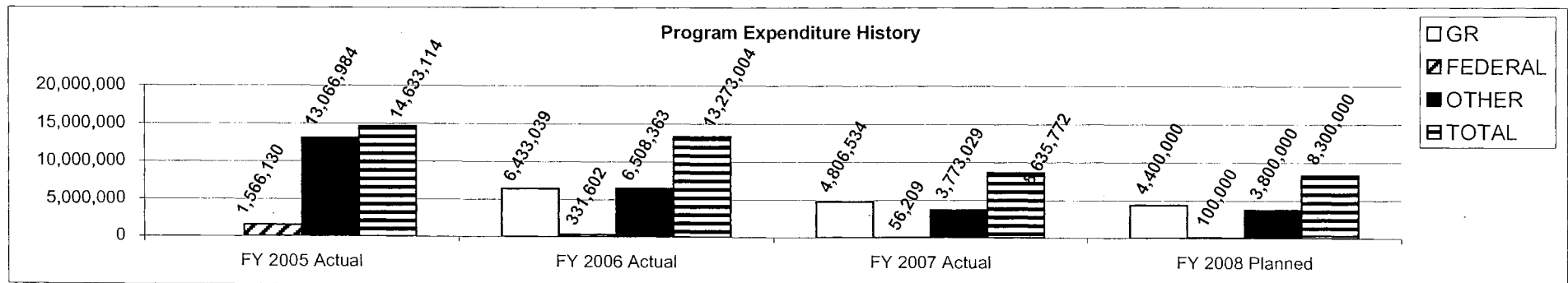
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Driver License						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
6. What are the sources of the "Other " funds?						
State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)						
Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.						
7a. Provide an effectiveness measure.						
Revenue generated (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Issuance	\$13.5	\$13.5	\$14.0	\$14.4	\$14.0	\$14.4
Reinstatement		\$2.6	\$2.6	\$3.0	\$2.6	\$2.5
7b. Provide an efficiency measure.						
N/A						
7c. Provide the number of clients/individuals served, if applicable.						
Number of licenses produced						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Initial	384,000	385,575	392,000	371,522	392,000	366,226
Renewal	536,000	876,917	897,000	734,450	897,000	685,316
Non-	131,000	136,550	134,000	117,836	134,000	138,604
Total	1,051,000	1,399,042	1,423,000	1,223,808	1,423,000	1,190,146
7d. Provide a customer satisfaction measure, if available.						
N/A						

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Motor Vehicle Dealer Registration					
Program is found in the following core budget(s): Customer Services Division - MV/DL, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD-MV/DL	LSD	FSD	Total
GR					0
FEDERAL					0
OTHER	28,984	330,202	304,986	32,345	696,517
TOTAL	28,984	330,202	304,986	32,345	696,517

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

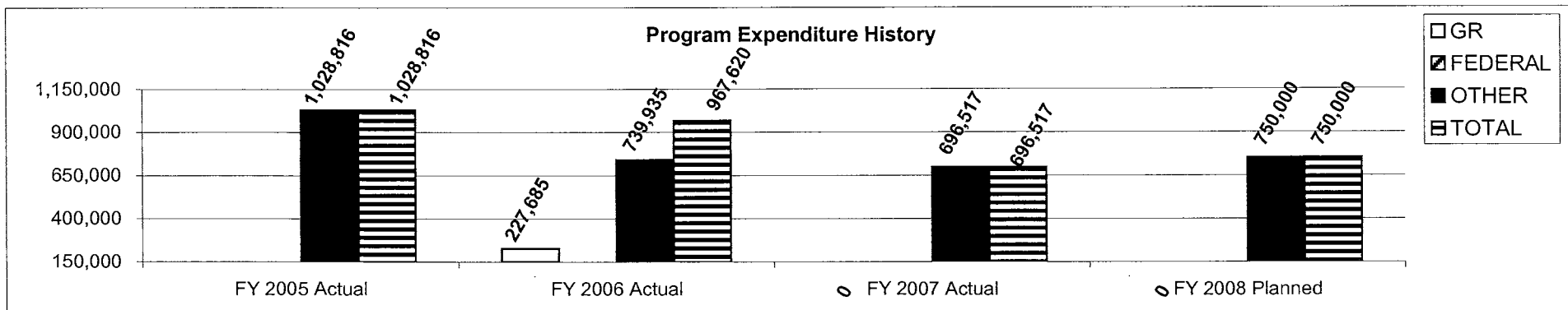
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue												
Program Name - Motor Vehicle Dealer Registration												
Program is found in the following core budget(s): Customer Services Division - MV/DL, Fiscal Services Division, Legal Services Division, Postage												
<p>6. What are the sources of the "Other " funds?</p> <p>Motor Vehicle Commission Fund (0588)</p> <p>Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.</p>												
<p>7a. Provide an effectiveness measure.</p> <p>Total revenue collected</p> <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">FY 2005</th> <th style="text-align: center;">FY 2006</th> <th style="text-align: center;">FY 2007</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: right; border-top: 1px solid black;">\$1,043,970</td> <td style="text-align: right; border-top: 1px solid black;">\$1,014,705</td> <td style="text-align: right; border-top: 1px solid black;">\$1,000,048</td> </tr> </tbody> </table>				FY 2005	FY 2006	FY 2007	Actual	Actual	Actual	\$1,043,970	\$1,014,705	\$1,000,048
FY 2005	FY 2006	FY 2007										
Actual	Actual	Actual										
\$1,043,970	\$1,014,705	\$1,000,048										
<p>7b. Provide an efficiency measure.</p> <p>N/A</p>												
<p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Total number of dealerships licensed</p> <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">FY 2005</th> <th style="text-align: center;">FY 2006</th> <th style="text-align: center;">FY 2007</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: right; border-top: 1px solid black;">6,909</td> <td style="text-align: right; border-top: 1px solid black;">6,745</td> <td style="text-align: right; border-top: 1px solid black;">6,607</td> </tr> </tbody> </table>				FY 2005	FY 2006	FY 2007	Actual	Actual	Actual	6,909	6,745	6,607
FY 2005	FY 2006	FY 2007										
Actual	Actual	Actual										
6,909	6,745	6,607										
<p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>												

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		79,753	2,896,563			2,976,316
Federal						0
Other	1,021,058	8,371	2,132,575	160,601	245,970	3,568,575
Total	1,021,058	88,124	5,029,138	160,601	245,970	6,544,891

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

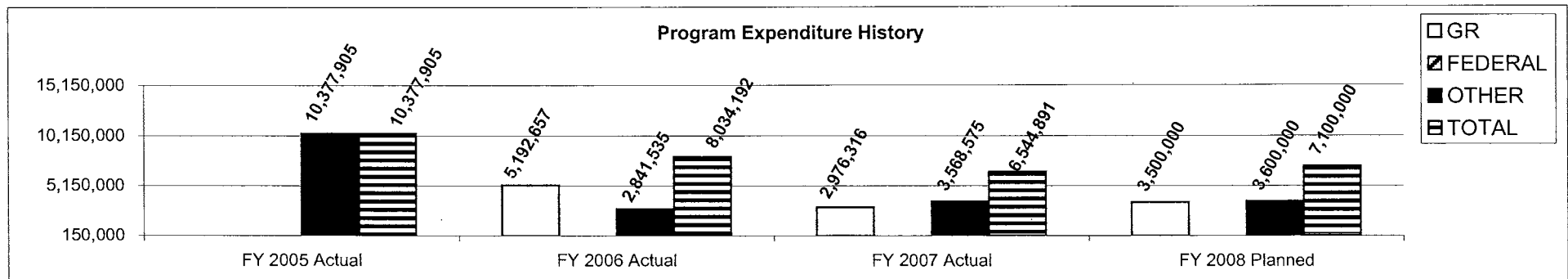
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
6. What are the sources of the "Other " funds?						
State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), and Specialty Plate Fund (0775).						
Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.						
7a. Provide an effectiveness measure.						
Revenue generated (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
	\$156.80	\$161.70	\$159.90	\$154.10	\$159.90	\$166.30
7b. Provide an efficiency measure.						
N/A						
7c. Provide the number of clients/individuals served, if applicable.						
Number of registrations produced (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Annual	2.48	2.31	2.52	2.54	2.52	2.18
Biennial	1.60	1.68	1.63	1.72	1.63	1.67
7d. Provide a customer satisfaction measure, if available.						
N/A						

PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		200,076	2,387,411			2,587,487
Federal						0
Other	720,951	33,611	3,420,047	153,880	444,050	4,772,539
Total	720,951	233,687	5,807,458	153,880	444,050	7,360,026

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

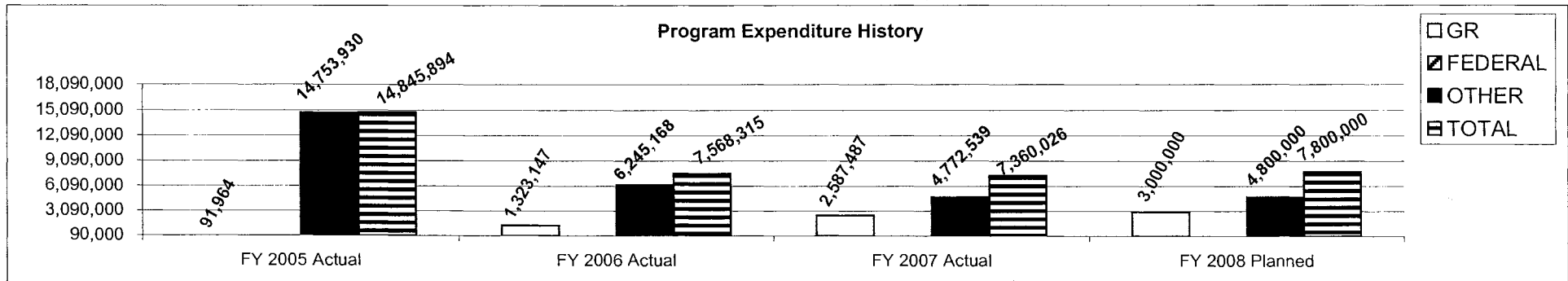
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue																								
Program Name - Motor Vehicle Title																								
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage																								
<p>6. What are the sources of the "Other " funds?</p> <p>State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)</p> <p>Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.</p>																								
<p>7a. Provide an effectiveness measure.</p> <p>Revenue generated (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">FY 2005</th> <th colspan="2">FY 2006</th> <th colspan="2">FY 2007</th> </tr> <tr> <th>Projected</th> <th>Actual</th> <th>Projected</th> <th>Actual</th> <th>Projected</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$620.00</td> <td style="text-align: right;">\$636.14</td> <td style="text-align: right;">\$632.00</td> <td style="text-align: right;">\$564.24</td> <td style="text-align: right;">\$632.00</td> <td style="text-align: right;">\$674.93</td> </tr> </tbody> </table>							FY 2005		FY 2006		FY 2007		Projected	Actual	Projected	Actual	Projected	Actual	\$620.00	\$636.14	\$632.00	\$564.24	\$632.00	\$674.93
FY 2005		FY 2006		FY 2007																				
Projected	Actual	Projected	Actual	Projected	Actual																			
\$620.00	\$636.14	\$632.00	\$564.24	\$632.00	\$674.93																			
<p>7b. Provide an efficiency measure.</p> <p>N/A</p>																								
<p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Number of titles produced (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">FY 2005</th> <th colspan="2">FY 2006</th> <th colspan="2">FY 2007</th> </tr> <tr> <th>Projected</th> <th>Actual</th> <th>Projected</th> <th>Actual</th> <th>Projected</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">2.40</td> <td style="text-align: right;">2.09</td> <td style="text-align: right;">2.25</td> <td style="text-align: right;">1.85</td> <td style="text-align: right;">2.25</td> <td style="text-align: right;">2.20</td> </tr> </tbody> </table>							FY 2005		FY 2006		FY 2007		Projected	Actual	Projected	Actual	Projected	Actual	2.40	2.09	2.25	1.85	2.25	2.20
FY 2005		FY 2006		FY 2007																				
Projected	Actual	Projected	Actual	Projected	Actual																			
2.40	2.09	2.25	1.85	2.25	2.20																			
<p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>																								

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue	Budget Unit <u>86110C and 86150C</u>
Division of Fiscal Services - Postage	
DI Name - Postage Increase	DI# 1860003

1. AMOUNT OF REQUEST

FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	269,216	0	80,646	349,862	EE	269,216	0	80,646	349,862
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	269,216	0	80,646	349,862	Total	269,216	0	80,646	349,862
 FTE	 0.00	 0.00	 0.00	 0.00	 FTE	 0.00	 0.00	 0.00	 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), Motor Vehicle Commission Fund (0588), Health Initiatives Fund (0275), Conservation Commission Fund (0609)	Other Funds: State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), Motor Vehicle Commission Fund (0588), Health Initiatives Fund (0275), Conservation Commission Fund (0609)
---	---

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

In May 2007, the United States Postal Services increased rates to cover increasing operating costs. The increased rate reflects a 5 percent rate increase for First-Class Mail. The postage for a one-ounce piece of First-Class Mail increase from 39 cents to 41 cents.

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue	Budget Unit	86110C and 86150C
Division of Fiscal Services - Postage		
DI Name - Postage Increase	DI# 1860003	

House Bill 453, which passed in the 2007 legislative session, created a food pantry tax credit. The department anticipates additional mailings for refunds and notice of adjustments.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The department calculated the additional postage needed due to the postage increase by multiplying the Fiscal Year 2007 actual postage costs by the 5 percent rate increase. The following breakout shows the estimated increase by appropriation.

General Revenue	\$117,488
DOR Information	7,665
Motor Vehicle Commission	1,684
Health Initiatives	201
Conservation Commission	50
Highway Collections - GR	53,178
Highway Collections - Hwy	<u>71,046</u>
Total	<u>\$251,312</u>

The department estimates mailing approximately 144,500 refunds and notices of adjustments for the food pantry tax credit. The estimated volume is multiplied by the discounted rate of \$.341.

Refunds	144,500	x	0.341	=	\$49,275
Notice of Adjustments	144,500	x	0.341	=	<u>49,275</u>
Total					<u>\$98,550</u>

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue		Budget Unit <u>86110C and 86150C</u>							
Division of Fiscal Services - Postage									
DI Name - Postage Increase		DI# 1860003							
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
190 Supplies	269,216				80,646		349,862		
Total EE	269,216		0		80,646		349,862		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	269,216	0.0	0	0.0	80,646	0.0	349,862	0.0	0

NEW DECISION ITEM

RANK: 5 OF 8

Department of Revenue		Budget Unit <u>86110C and 86150C</u>							
Division of Fiscal Services - Postage									
DI Name - Postage Increase		DI# 1860003							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
190 Supplies	269,216				80,646		349,862		
Total EE	269,216		0		80,646		349,862		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	269,216	0.0	0	0.0	80,646	0.0	349,862	0.0	0

NEW DECISION ITEM
RANK: 5 **OF** 8

Department of Revenue	Budget Unit <u>86110C and 86150C</u>
Division of Fiscal Services - Postage	
DI Name - Postage Increase	DI# 1860003

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

Turn around time for incoming mail

	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>
January - April	2.8	2.7	2.9	2.8
May-December	1.8	1.9	1.9	1.9

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

Mail Processed by Fiscal Year (in millions)

	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>
Incoming	6.1	6.1	6.2	5.9
Outgoing	13.7	12.3	12.0	9.3

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
Postage Increase - 1860003								
SUPPLIES	0	0.00	0	0.00	225,638	0.00	225,638	0.00
TOTAL - EE	0	0.00	0	0.00	225,638	0.00	225,638	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$225,638	0.00	\$225,638	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$216,038	0.00	\$216,038	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$9,600	0.00	\$9,600	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Postage Increase - 1860003								
SUPPLIES	0	0.00	0	0.00	124,224	0.00	124,224	0.00
TOTAL - EE	0	0.00	0	0.00	124,224	0.00	124,224	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$124,224	0.00	\$124,224	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$53,178	0.00	\$53,178	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$71,046	0.00	\$71,046	0.00

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DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
MAIL CENTER CONSOLIDATION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	641,581	26.48	641,581	26.48	641,581	26.48	
STATE HWYS AND TRANS DEPT	0	0.00	111,396	3.52	111,396	3.52	111,396	3.52	
TOTAL - PS	0	0.00	752,977	30.00	752,977	30.00	752,977	30.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	4,875	0.00	4,875	0.00	4,875	0.00	
TOTAL - EE	0	0.00	4,875	0.00	4,875	0.00	4,875	0.00	
TOTAL	0	0.00	757,852	30.00	757,852	30.00	757,852	30.00	
GENERAL STRUCTURE ADJUSTMENT - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	19,248	0.00	
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	3,341	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	22,589	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	22,589	0.00	
GRAND TOTAL	\$0	0.00	\$757,852	30.00	\$757,852	30.00	\$780,441	30.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit 86155C				
Division of Fiscal Services									
Core - Fiscal Services Mail Consolidation									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	641,581	0	111,396	752,977	PS	641,581	0	111,396	752,977
EE	4,875	0	0	4,875	EE	4,875	0	0	4,875
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	646,456	0	111,396	757,852	Total	646,456	0	111,396	757,852
FTE	26.48	0.00	3.52	30.00	FTE	26.48	0.00	3.52	30.00
Est. Fringe	319,251	0	55,431	374,681	Est. Fringe	319,251	0	55,431	374,681
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds: State Highways and Transportation Department Fund (0644)					Other Funds: State Highways and Transportation Department Fund (0644)				
2. CORE DESCRIPTION									
The Office of Administration (OA) conducted a study to determine the feasibility and effectiveness of consolidating mail service functions across state agencies. At the request of OA's Division of Budget and Planning, the Department of Revenue transferred its mail service operating expenditures from the Fiscal Services Division's core to the Mail Consolidation budget unit in the Fiscal Year 2008 budget request. Prior mail service operations were included in the Fiscal Services Division's core request.									
3. PROGRAM LISTING (list programs included in this core funding)									
Corporate Tax Program					Sales Tax Program				
Fuel Tax Program					Driver License Program				
Personal Tax Program					Motor Vehicle Dealer Registration Program				
Property Tax Program					Motor Vehicle Registration Program				
					Motor Vehicle Title Program				

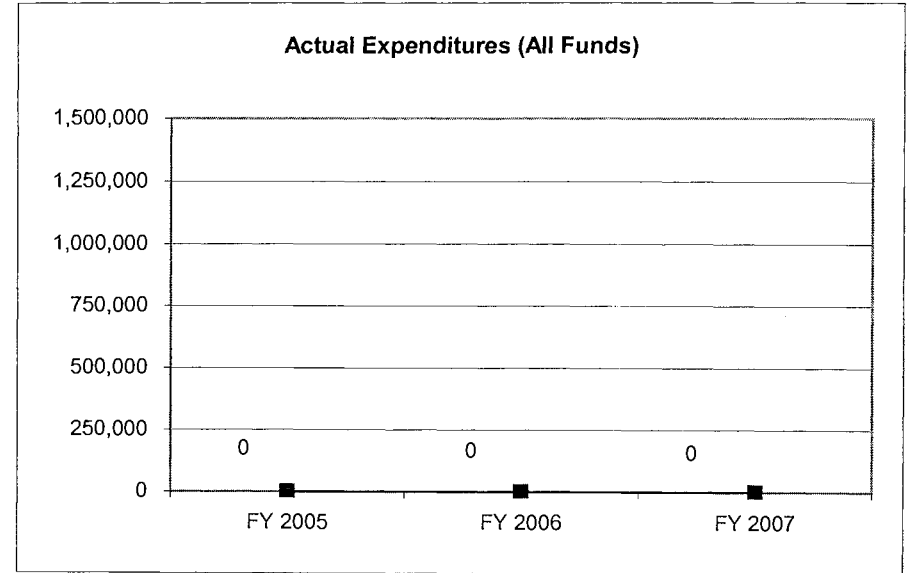
CORE DECISION ITEM

Department of Revenue
Division of Fiscal Services
Core - Fiscal Services Mail Consolidation

Budget Unit 86155C

4. FINANCIAL HISTORY

	<u>FY 2005 Actual</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Current Yr.</u>
Appropriation (All Funds)	0	0	0	757,852
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	0	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(2)	(2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) The Mail Center operations were incorporated in the former Division of Administration's budget unit.
 (2) The Mail Center operations were incorporated in the Fiscal Service Division's core in Fiscal Year's 2006 and 2007.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
MAIL CENTER CONSOLIDATION

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	30.00	641,581	0	111,396	752,977	
	EE	0.00	4,875	0	0	4,875	
	Total	30.00	646,456	0	111,396	757,852	
DEPARTMENT CORE REQUEST							
	PS	30.00	641,581	0	111,396	752,977	
	EE	0.00	4,875	0	0	4,875	
	Total	30.00	646,456	0	111,396	757,852	
GOVERNOR'S RECOMMENDED CORE							
	PS	30.00	641,581	0	111,396	752,977	
	EE	0.00	4,875	0	0	4,875	
	Total	30.00	646,456	0	111,396	757,852	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MAIL CENTER CONSOLIDATION								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	30,118	1.00	30,118	1.00	30,118	1.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	64,346	2.00	64,346	2.00	64,346	2.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	499,270	22.00	475,042	21.00	475,042	21.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	24,228	1.00	24,228	1.00
MAILING EQUIPMENT OPER	0	0.00	80,288	3.00	80,288	3.00	80,288	3.00
EXECUTIVE I	0	0.00	36,870	1.00	36,870	1.00	36,870	1.00
EXECUTIVE II	0	0.00	42,085	1.00	42,085	1.00	42,085	1.00
TOTAL - PS	0	0.00	752,977	30.00	752,977	30.00	752,977	30.00
SUPPLIES	0	0.00	3,225	0.00	3,225	0.00	3,225	0.00
COMMUNICATION SERV & SUPP	0	0.00	1,650	0.00	1,650	0.00	1,650	0.00
TOTAL - EE	0	0.00	4,875	0.00	4,875	0.00	4,875	0.00
GRAND TOTAL	\$0	0.00	\$757,852	30.00	\$757,852	30.00	\$757,852	30.00
GENERAL REVENUE	\$0	0.00	\$646,456	26.48	\$646,456	26.48	\$646,456	26.48
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$111,396	3.52	\$111,396	3.52	\$111,396	3.52

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Corporate Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD-Tax	LSD	FSD	Total
GR	25,204	1,474,385	92,153	603,561	2,195,303
FEDERAL					
OTHER					
TOTAL	25,204	1,474,385	92,153	603,561	2,195,303

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The department has seven tax assistance centers, eight compliance offices in Missouri, and three compliance offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

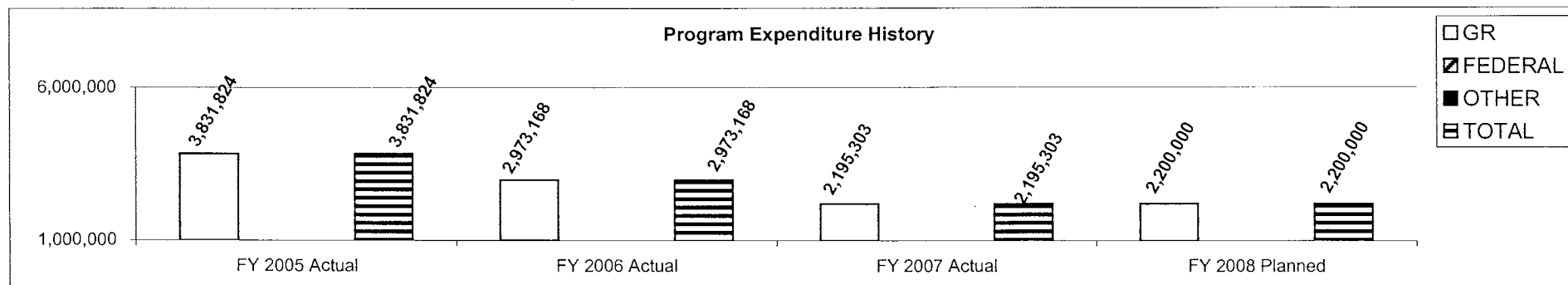
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$326.0	\$402.1	\$375.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
120,000	319,016	120,000	151,882	120,000	153,817

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Fuel Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD - Tax	LSD	FSD	Total
GR					
FEDERAL					
OTHER	7,872	664,730	62,006	11,940	746,548
TOTAL	7,872	664,730	62,006	11,940	746,548

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections. The department has eight compliance offices in Missouri and three offices out of state – in Chicago, Dallas, and New York – to promote compliance with Missouri's fuel tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

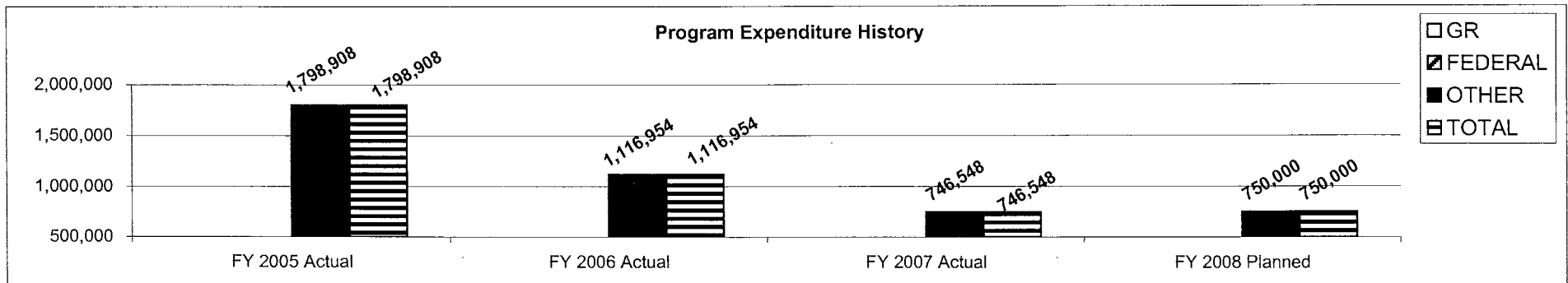
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$775.0	\$772.8	\$743.8

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2005		FY 2006		FY 2007	
Projected	Actual	Projected	Actual	Projected	Actual
1.0	1.0	0.5	1.0	0.5	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	7,600	8,296	7,000	8,270	7,000	8,853
EDI	7%	359	14%	403	14%	534
Total		8,655		8,673		9,387

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Personal Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD - Tax	LSD	FSD	Total
GR	2,540,066	6,715,274	611,693	528,436	10,395,469
FEDERAL					-
OTHER					-
TOTAL	2,540,066	6,715,274	611,693	528,436	10,395,469

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMo, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles filing liens, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

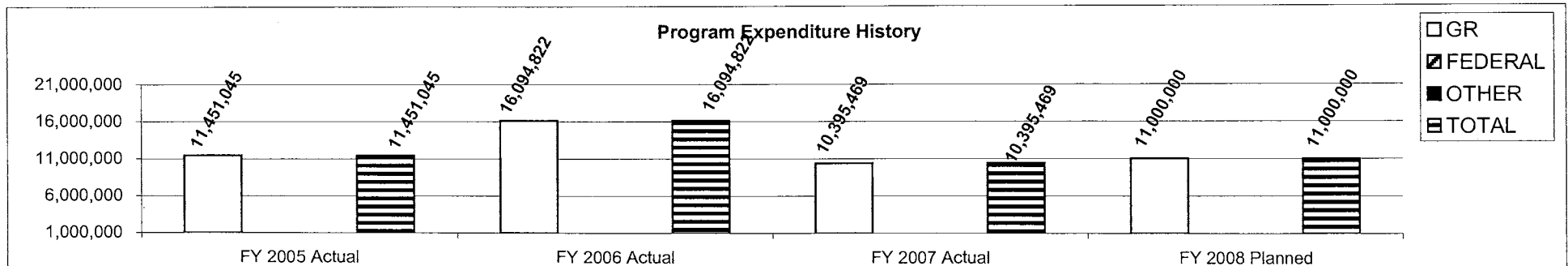
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

	FY 2005	FY 2006	FY 2007
	Actual	Actual	Actual
	\$4.1	\$4.5	\$5.7

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Total	2.76	2.86	2.81	2.86	2.81	2.90
Paper	1.40	1.50	1.35	1.45	1.35	1.40
Telefile	0.06	0.05	0.06	0.00	0.06	0.00
Electronic	1.30	1.31	1.40	1.41	1.40	1.50

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Property Tax Credit					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD - Tax	LSD	FSD	Total
GR	7,872	643,574	62,006	7,426	720,878
FEDERAL					
OTHER					
TOTAL	7,872	643,574	62,006	7,426	720,878

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. A person or persons are eligible to file a claim for the PTC under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid by taxpayers that are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations. To substantiate eligibility for the PTC claim, numerous paper documents are attached to the PTC claim as filed with the Department of Revenue (department). The department will continue to educate the taxpayers on the credit, simplify the PTC form and instructions for use by the taxpayer, and communicate any statutory changes of the law to both taxpayers and department employees.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

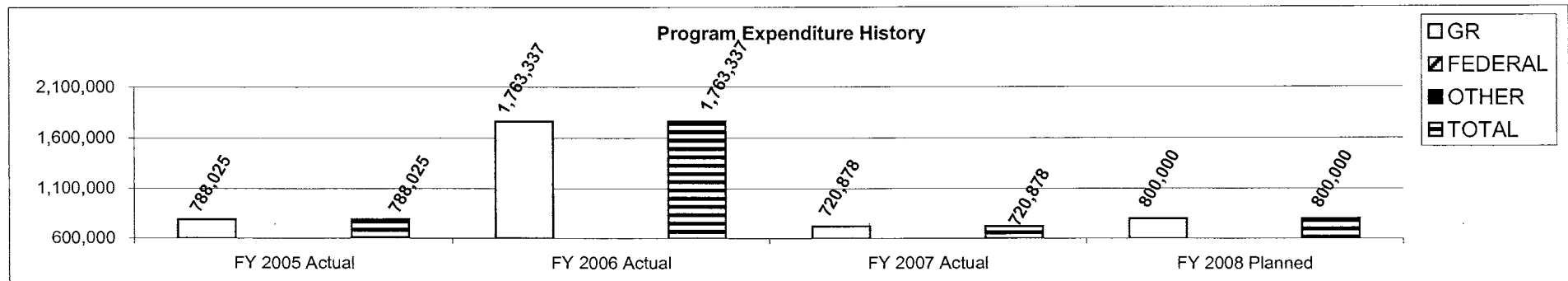
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Paper	4.2	3.0	4.2	3.2	4.2	2.8
Electronic	4.2	3.1	4.2	3.3	4.2	2.9

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
	260,000	251,292	265,000	243,750	265,000	230,915

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Sales and Use Tax					
Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD - Tax	LSD	FSD	Total
GR	860,952	4,437,064	700,326	6,868,477	12,866,819
FEDERAL					-
OTHER		515,389			515,389
TOTAL	860,952	4,952,453	700,326	6,868,477	13,382,208

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, collection case referrals to local prosecuting attorneys, referrals to collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Customer service includes staff helping taxpayers who have received delinquent notices, assisting with resolution and collection activities using the automated phone system, and providing technical support. Eight Missouri compliance offices and three compliance offices out-of-state conduct audits of taxpayers' sales and use returns. The department continues to reach out to customers by participating at conferences, educational seminars, and one-on-one meetings.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo.

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

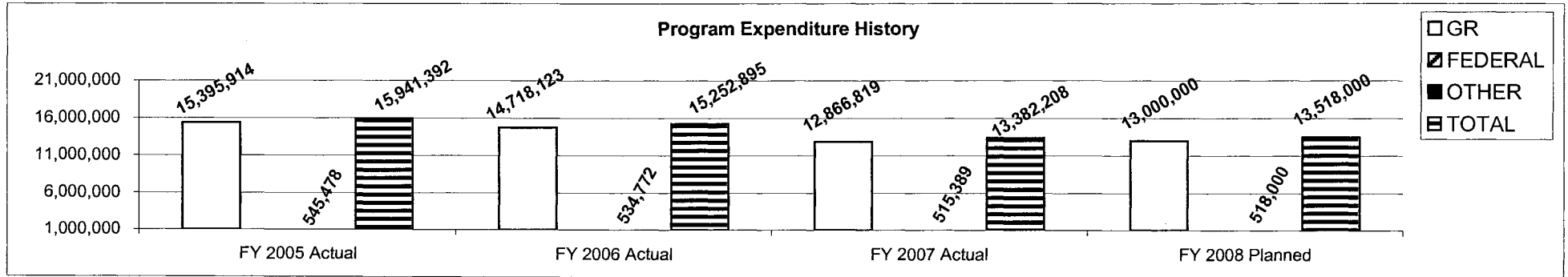
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
\$1.83	\$1.90	\$1.96

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
0.81	0.97	1.20

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2005	FY 2006	FY 2007
Actual	Actual	Actual
762,240	741,813	1,055,114

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		173,064	4,633,470			4,806,534
Federal			56,209			56,209
Other	479,888	26,940	889,910	1,973,759	402,532	3,773,029
Total	479,888	200,004	5,579,589	1,973,759	402,532	8,635,772

1. What does this program do?

The Driver License program issues driver licenses, nondriver licenses, instruction permits, motorcycle permits, and commercial driver licenses. Department staff maintains and updates the database of driver and nondriver information as mandated by state and federal law. In addition to issuing licenses and permits, department staff is also responsible for the opposite end of the spectrum—suspending, revoking, and disqualifying licenses and permits, and processing and maintaining records relating to traffic violation point assessments. The staff also administers the administrative alcohol and abuse and lose laws for alcohol/drug offenders, and the safety responsibility laws for uninsured motorists.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 303.010-303.190, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.725, 302.735, 302.740, 302.720, 302.755, 303.200-303.370, RSMo.

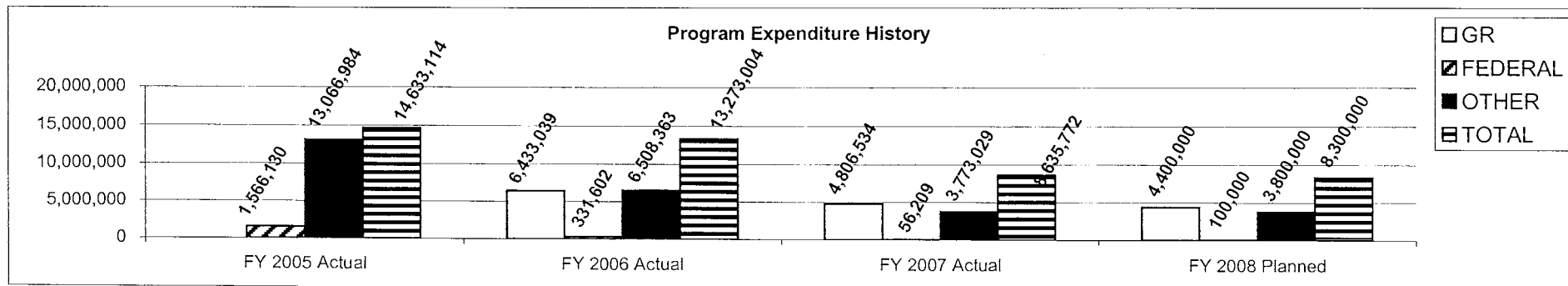
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Driver License						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
6. What are the sources of the "Other " funds?						
State Highways and Transportation Department Fund (0644) and DOR Information Fund (0619)						
Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.						
7a. Provide an effectiveness measure.						
Revenue generated (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Issuance	\$13.5	\$13.5	\$14.0	\$14.4	\$14.0	\$14.4
Reinstatement		\$2.6	\$2.6	\$3.0	\$2.6	\$2.5
7b. Provide an efficiency measure.						
N/A						
7c. Provide the number of clients/individuals served, if applicable.						
Number of licenses produced						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Initial	384,000	385,575	392,000	371,522	392,000	366,226
Renewal	536,000	876,917	897,000	734,450	897,000	685,316
Non-	131,000	136,550	134,000	117,836	134,000	138,604
Total	1,051,000	1,399,042	1,423,000	1,223,808	1,423,000	1,190,146
7d. Provide a customer satisfaction measure, if available.						
N/A						

PROGRAM DESCRIPTION

Department of Revenue					
Program Name - Motor Vehicle Dealer Registration					
Program is found in the following core budget(s): Customer Services Division - MV/DL, Fiscal Services Division, Legal Services Division, Postage					
	Postage	CSD-MV/DL	LSD	FSD	Total
GR					0
FEDERAL					0
OTHER	28,984	330,202	304,986	32,345	696,517
TOTAL	28,984	330,202	304,986	32,345	696,517

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

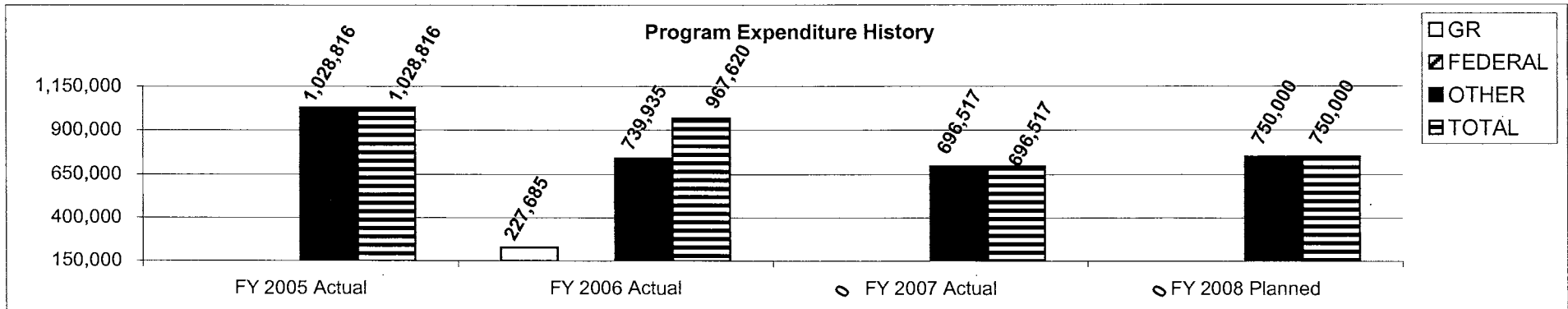
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue			
Program Name - Motor Vehicle Dealer Registration			
Program is found in the following core budget(s): Customer Services Division - MV/DL, Fiscal Services Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
Motor Vehicle Commission Fund (0588)			
Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Total revenue collected			
	FY 2005	FY 2006	FY 2007
	Actual	Actual	Actual
	<u>\$1,043,970</u>	<u>\$1,014,705</u>	<u>\$1,000,048</u>
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Total number of dealerships licensed			
	FY 2005	FY 2006	FY 2007
	Actual	Actual	Actual
	<u>6,909</u>	<u>6,745</u>	<u>6,607</u>
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		79,753	2,896,563			2,976,316
Federal						0
Other	1,021,058	8,371	2,132,575	160,601	245,970	3,568,575
Total	1,021,058	88,124	5,029,138	160,601	245,970	6,544,891

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for vehicles, boats/vessels, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the Missouri Online Registration system (MORE). The staff also orders, maintains, and audits the vehicle plate and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.020, 301.025, 301.147, 301.700, 303.026, 307.350, 307.353, 307.355, 307.366, 306.015, 306.016, 306.535, RSMo.

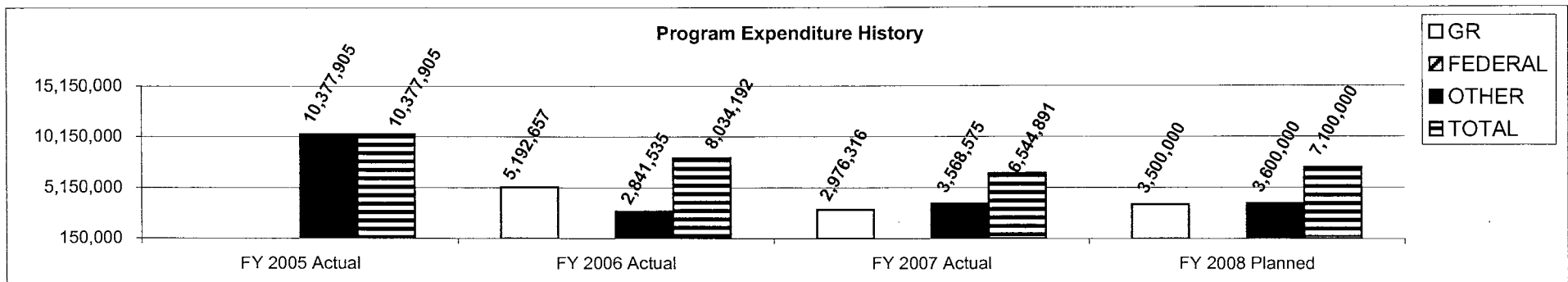
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue						
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage						
6. What are the sources of the "Other " funds?						
State Highways and Transportation Department Fund (0644), DOR Information Fund (0619), and Specialty Plate Fund (0775).						
Footnote - The FY 2007 Actual and FY 2008 Planned expenditures do not include information technology costs that were consolidated to the Office of Administration in FY 2007.						
7a. Provide an effectiveness measure.						
Revenue generated (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
	\$156.80	\$161.70	\$159.90	\$154.10	\$159.90	\$166.30
7b. Provide an efficiency measure.						
N/A						
7c. Provide the number of clients/individuals served, if applicable.						
Number of registrations produced (in millions)						
	FY 2005		FY 2006		FY 2007	
	Projected	Actual	Projected	Actual	Projected	Actual
Annual	2.48	2.31	2.52	2.54	2.52	2.18
Biennial	1.60	1.68	1.63	1.72	1.63	1.67
7d. Provide a customer satisfaction measure, if available.						
N/A						

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage

	Postage	CSD - Tax	CSD-MV/DL	LSD	FSD	Total
GR		200,076	2,387,411			2,587,487
Federal						0
Other	720,951	33,611	3,420,047	153,880	444,050	4,772,539
Total	720,951	233,687	5,807,458	153,880	444,050	7,360,026

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintains the lienholder system for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 144.070, 144.440, 301.190, 301.114, 301.700, 306.015, 306.016, 306.535, 407.536, 454.516, 700.320, RSMo.

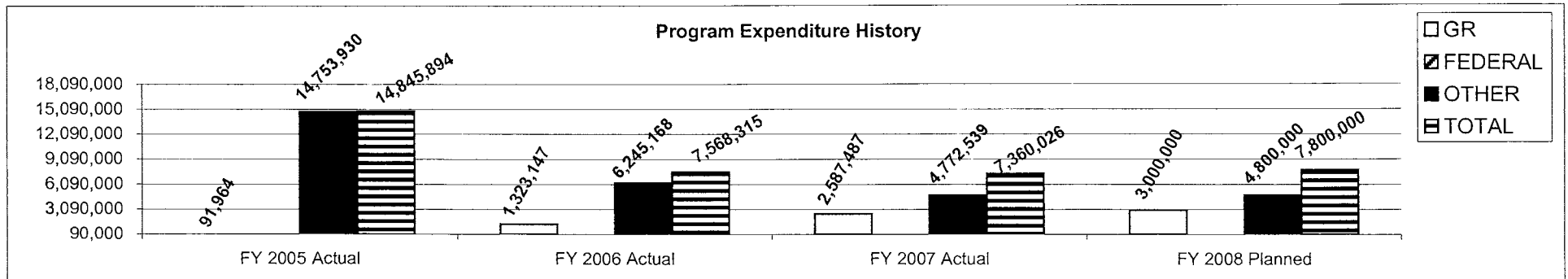
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue																								
Program Name - Motor Vehicle Title																								
Program is found in the following core budget(s): Customer Services Division - MV/DL, Customer Services Division - Tax, Fiscal Services Division, Legal Services Division, Postage																								
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<p>7a. Provide an effectiveness measure.</p> <p>Revenue generated (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">FY 2005</th> <th colspan="2">FY 2006</th> <th colspan="2">FY 2007</th> </tr> <tr> <th>Projected</th> <th>Actual</th> <th>Projected</th> <th>Actual</th> <th>Projected</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$620.00</td> <td style="text-align: right;">\$636.14</td> <td style="text-align: right;">\$632.00</td> <td style="text-align: right;">\$564.24</td> <td style="text-align: right;">\$632.00</td> <td style="text-align: right;">\$674.93</td> </tr> </tbody> </table>							FY 2005		FY 2006		FY 2007		Projected	Actual	Projected	Actual	Projected	Actual	\$620.00	\$636.14	\$632.00	\$564.24	\$632.00	\$674.93
FY 2005		FY 2006		FY 2007																				
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\$620.00	\$636.14	\$632.00	\$564.24	\$632.00	\$674.93																			
<p>7b. Provide an efficiency measure.</p> <p>N/A</p>																								
<p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Number of titles produced (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">FY 2005</th> <th colspan="2">FY 2006</th> <th colspan="2">FY 2007</th> </tr> <tr> <th>Projected</th> <th>Actual</th> <th>Projected</th> <th>Actual</th> <th>Projected</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">2.40</td> <td style="text-align: right;">2.09</td> <td style="text-align: right;">2.25</td> <td style="text-align: right;">1.85</td> <td style="text-align: right;">2.25</td> <td style="text-align: right;">2.20</td> </tr> </tbody> </table>							FY 2005		FY 2006		FY 2007		Projected	Actual	Projected	Actual	Projected	Actual	2.40	2.09	2.25	1.85	2.25	2.20
FY 2005		FY 2006		FY 2007																				
Projected	Actual	Projected	Actual	Projected	Actual																			
2.40	2.09	2.25	1.85	2.25	2.20																			
<p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>																								

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
PROSEC ATTYS-COLL AGENCY FEES									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	447,387	0.00	728,001	0.00	500,000	0.00	500,000	0.00	
TOTAL - EE	447,387	0.00	728,001	0.00	500,000	0.00	500,000	0.00	
PROGRAM-SPECIFIC									
GENERAL REVENUE	2,269,452	0.00	1,851,999	0.00	2,080,000	0.00	2,080,000	0.00	
TOTAL - PD	2,269,452	0.00	1,851,999	0.00	2,080,000	0.00	2,080,000	0.00	
TOTAL	2,716,839	0.00	2,580,000	0.00	2,580,000	0.00	2,580,000	0.00	
GRAND TOTAL	\$2,716,839	0.00	\$2,580,000	0.00	\$2,580,000	0.00	\$2,580,000	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87060C</u>				
Division of Customer Services									
Core - Prosecuting Attorneys and Collection Agencies									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	500,000	0	0	500,000	EE	500,000	0	0	500,000
PSD	2,080,000	0	0	2,080,000	PSD	2,080,000	0	0	2,080,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>2,580,000</u>	<u>0</u>	<u>0</u>	<u>2,580,000</u> E	Total	<u>2,580,000</u>	<u>0</u>	<u>0</u>	<u>2,580,000</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Note: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>The Department of Revenue (department) exercises the statutory authority in Section 136.150 and Section 140.850, RSMo, to use outside resources to collect delinquent taxes. The department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. Prosecuting attorneys receive a payment of 20 percent of the delinquency collected. Private agency fees are determined by competitive bid. The department, through competitive bid, awarded contracts to two collection agencies at rates between 5.5% and 6.5%. During Fiscal Year 2007 the department referred \$208 million of delinquent accounts to collection agencies. The collection agencies collected \$2.5 million in individual income tax and \$5.6 million in business tax delinquencies for the department in Fiscal Year 2007. During Fiscal Year 2007 the department referred \$27.4 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected \$9.5 million in tax delinquencies for the department in Fiscal Year 2007. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87060C</u>
Division of Customer Services	
Core - Prosecuting Attorneys and Collection Agencies	

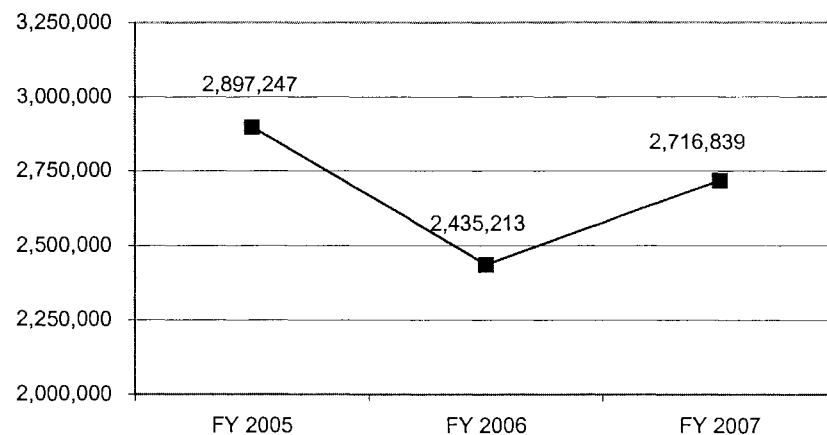
4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.	
Appropriation (All Funds)	2,897,247	2,580,000	2,830,000	2,580,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	2,897,247	2,580,000	2,830,000	N/A	
Actual Expenditures (All Funds)	2,897,247	2,435,213	2,716,839	N/A	
Unexpended (All Funds)	0	144,787	113,161	N/A	
Unexpended, by Fund:					
General Revenue	0	144,787	113,161	N/A	
Federal	0	0	0	N/A	
Other	0	0	0	N/A	

(1)

(2)

Actual Expenditures (All Funds)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$169,247 to cover expenditures.
- (2) Appropriation was increased \$250,000 to cover expenditures.

CORE RECONCILIATION

**DEPARTMENT OF REVENUE
PROSEC ATTYS-COLL AGENCY FEES**

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		EE	0.00	728,001	0	0	728,001	
		PD	0.00	1,851,999	0	0	1,851,999	
		Total	0.00	2,580,000	0	0	2,580,000	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	[#690]	EE	0.00	(228,001)	0	0	(228,001)	
Core Reallocation	[#690]	PD	0.00	228,001	0	0	228,001	
NET DEPARTMENT CHANGES			0.00	0	0	0	0	
DEPARTMENT CORE REQUEST								
		EE	0.00	500,000	0	0	500,000	
		PD	0.00	2,080,000	0	0	2,080,000	
		Total	0.00	2,580,000	0	0	2,580,000	
GOVERNOR'S RECOMMENDED CORE								
		EE	0.00	500,000	0	0	500,000	
		PD	0.00	2,080,000	0	0	2,080,000	
		Total	0.00	2,580,000	0	0	2,580,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	447,387	0.00	728,001	0.00	500,000	0.00	500,000	0.00
TOTAL - EE	447,387	0.00	728,001	0.00	500,000	0.00	500,000	0.00
PROGRAM DISTRIBUTIONS	2,269,452	0.00	1,851,999	0.00	2,080,000	0.00	2,080,000	0.00
TOTAL - PD	2,269,452	0.00	1,851,999	0.00	2,080,000	0.00	2,080,000	0.00
GRAND TOTAL	\$2,716,839	0.00	\$2,580,000	0.00	\$2,580,000	0.00	\$2,580,000	0.00
GENERAL REVENUE	\$2,716,839	0.00	\$2,580,000	0.00	\$2,580,000	0.00	\$2,580,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
COUNTY FILING FEES									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	172,946	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
TOTAL - PD	172,946	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
TOTAL	172,946	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
GRAND TOTAL	\$172,946	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	

CORE DECISION ITEM

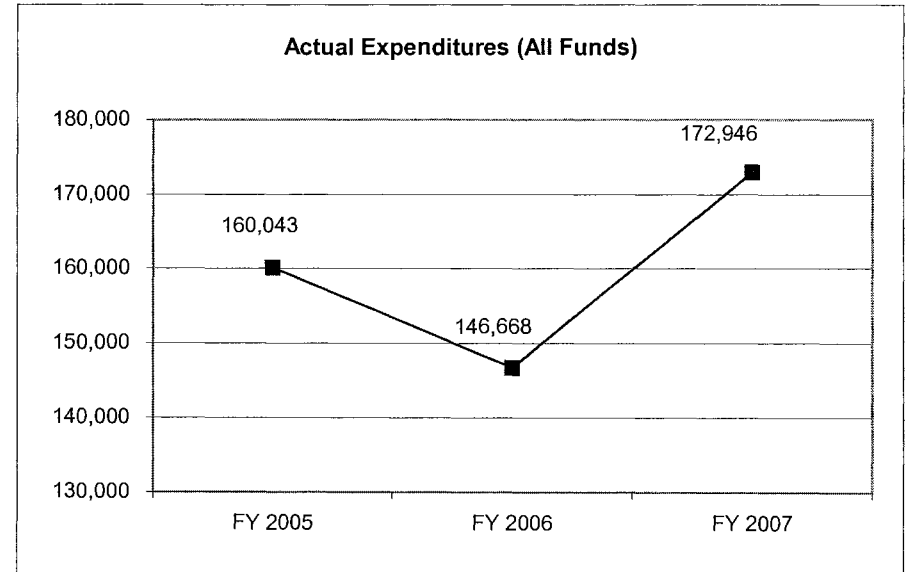
Department of Revenue					Budget Unit <u>87080C</u>				
Division of Customer Services									
Core - County Filing Fees									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	200,000	0	0	200,000	PSD	200,000	0	0	200,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	200,000	0	0	200,000	Total	200,000	0	0	200,000
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
The Department of Revenue (department), in the collection of delinquent taxes, files tax liens on taxpayers' real and personal property for taxes owed to the state of Missouri. With this appropriation, the department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the department requests a lien to be released.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87080C</u>
Division of Customer Services	
Core - County Filing Fees	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	200,000	450,000	200,000	200,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	200,000	450,000	200,000	N/A
Actual Expenditures (All Funds)	160,043	146,668	172,946	N/A
Unexpended (All Funds)	39,957	303,332	27,054	N/A
Unexpended, by Fund:				
General Revenue	39,957	303,332	27,054	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE

COUNTY FILING FEES

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	172,946	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	172,946	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	\$172,946	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
GENERAL REVENUE	\$172,946	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOMESTEAD PRESERVATION CREDIT									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	2,952,881	0.00	1,085,347	0.00	1,085,347	0.00	1,085,347	0.00	
TOTAL - PD	2,952,881	0.00	1,085,347	0.00	1,085,347	0.00	1,085,347	0.00	
TOTAL	2,952,881	0.00	1,085,347	0.00	1,085,347	0.00	1,085,347	0.00	
GRAND TOTAL	\$2,952,881	0.00	\$1,085,347	0.00	\$1,085,347	0.00	\$1,085,347	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87019C</u>				
Division of Customer Services									
Core - Homestead Preservation Credit									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	1,085,347	0	0	1,085,347	PSD	1,085,347	0	0	1,085,347
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,085,347	0	0	1,085,347	Total	1,085,347	0	0	1,085,347
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
<p>The Missouri Homestead Preservation Act was created in 2004. Pursuant to Section 137.106, RSMo, the Department of Revenue (department) receives applications, verifies compliance, calculates the tax liability, and determines eligibility for the credit. The department disallows any application where the applicant has also filed a valid application for the senior citizens property tax credit under sections 135.010 to 135.035, RSMo. The department provides a list of all verified eligible owners to the county assessors or county clerks in counties with a township form of government by December 15 of each year. By January 15, the county assessors provide a list to the department of any verified eligible owners who made improvements, not for accommodation of a disability, to the homestead and the dollar amount of the assessed value of such improvements. If the dollar amount of the assessed value of such improvements totaled more than five percent of the prior year appraised value, the eligible owners are disqualified from receiving the credit in the current tax year. The level of appropriation necessary to set the homestead exemption limit is based on whether or not it is a year of general reassessment.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

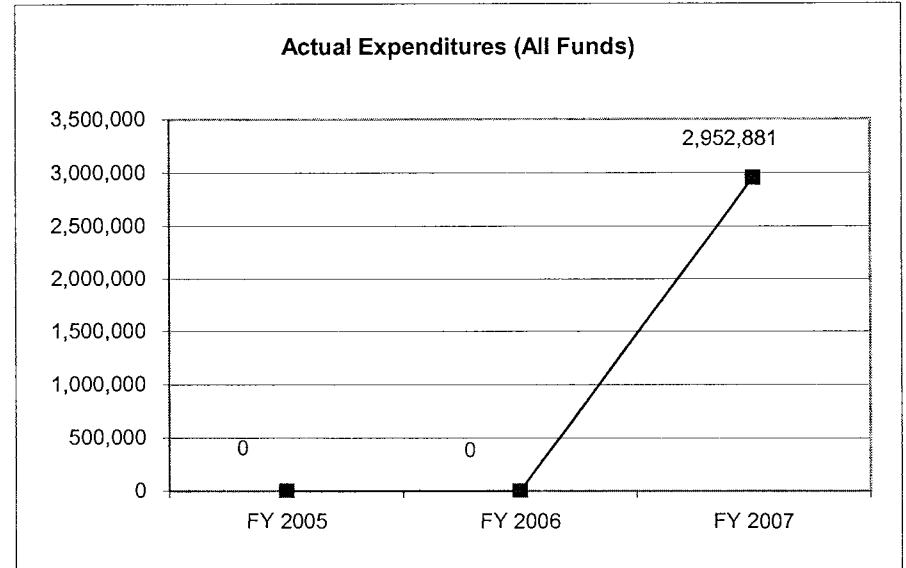
CORE DECISION ITEM

Department of Revenue
Division of Customer Services
Core - Homestead Preservation Credit

Budget Unit 87019C

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	0	0	2,955,913	1,085,347
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	2,955,913	N/A
Actual Expenditures (All Funds)	0	0	2,952,881	N/A
Unexpended (All Funds)	0	0	3,032	N/A
Unexpended, by Fund:				
General Revenue	0	0	3,032	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
HOMESTEAD PRESERVATION CREDIT

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,085,347	0	0	1,085,347	
	Total	0.00	1,085,347	0	0	1,085,347	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,085,347	0	0	1,085,347	
	Total	0.00	1,085,347	0	0	1,085,347	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,085,347	0	0	1,085,347	
	Total	0.00	1,085,347	0	0	1,085,347	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOMESTEAD PRESERVATION CREDIT								
CORE								
PROGRAM DISTRIBUTIONS	2,952,881	0.00	1,085,347	0.00	1,085,347	0.00	1,085,347	0.00
TOTAL - PD	2,952,881	0.00	1,085,347	0.00	1,085,347	0.00	1,085,347	0.00
GRAND TOTAL	\$2,952,881	0.00	\$1,085,347	0.00	\$1,085,347	0.00	\$1,085,347	0.00
GENERAL REVENUE	\$2,952,881	0.00	\$1,085,347	0.00	\$1,085,347	0.00	\$1,085,347	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DIST TO CITIES-MFT FUND								
CORE								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	188,863,668	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	188,863,668	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL	188,863,668	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
GRAND TOTAL	\$188,863,668	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

CORE DECISION ITEM

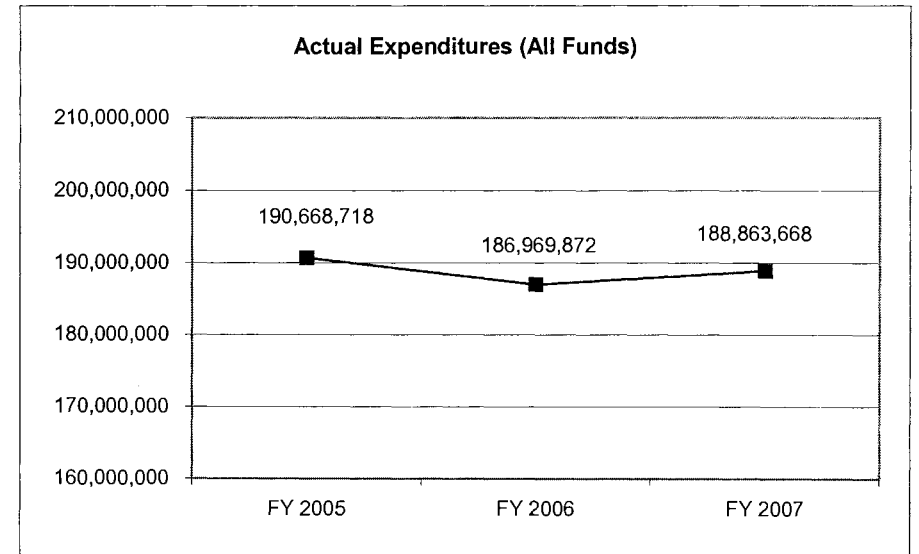
Department of Revenue					Budget Unit <u>87030C</u>																																																																										
Division of Customer Services																																																																															
Core - Distribution to Cities - Motor Fuel																																																																															
1. CORE FINANCIAL SUMMARY																																																																															
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th align="center" colspan="4">FY 2009 Budget Request</th> </tr> <tr> <th></th> <th align="center">GR</th> <th align="center">Federal</th> <th align="center">Other</th> <th align="center">Total</th> </tr> <tr> <td>PS</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> </tr> <tr> <td>EE</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> </tr> <tr> <td>PSD</td> <td align="center">0</td> <td align="center">0</td> <td align="center">188,000,000</td> <td align="center">188,000,000</td> </tr> <tr> <td>TRF</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> </tr> <tr> <td>Total</td> <td align="center">0</td> <td align="center">0</td> <td align="center">188,000,000</td> <td align="center">188,000,000 E</td> </tr> </table>						FY 2009 Budget Request					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	188,000,000	188,000,000	TRF	0	0	0	0	Total	0	0	188,000,000	188,000,000 E	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th align="center" colspan="4">FY 2009 Governor's Recommendation</th> </tr> <tr> <th></th> <th align="center">GR</th> <th align="center">Fed</th> <th align="center">Other</th> <th align="center">Total</th> </tr> <tr> <td>PS</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> </tr> <tr> <td>EE</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> </tr> <tr> <td>PSD</td> <td align="center">0</td> <td align="center">0</td> <td align="center">188,000,000</td> <td align="center">188,000,000</td> </tr> <tr> <td>TRF</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> </tr> <tr> <td>Total</td> <td align="center">0</td> <td align="center">0</td> <td align="center">188,000,000</td> <td align="center">188,000,000 E</td> </tr> </table>						FY 2009 Governor's Recommendation					GR	Fed	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	188,000,000	188,000,000	TRF	0	0	0	0	Total	0	0	188,000,000	188,000,000 E
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Est. Fringe	0	0	0	0																																																																											
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>																																																																										
Other Funds: Motor Fuel Tax (0673)					Other Funds: Motor Fuel Tax (0673)																																																																										
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.																																																																															
2. CORE DESCRIPTION																																																																															
<p>Article IV, Section 30(a)(2) of the Missouri Constitution stipulates that after tax refunds are paid on fuel not used on the highways, 15 percent of the remaining net proceeds are allocated to the various incorporated cities, towns, and villages within the state. This appropriation allows the Department of Revenue to distribute this money to cities as mandated by the Constitution.</p>																																																																															
3. PROGRAM LISTING (list programs included in this core funding)																																																																															
N/A																																																																															

CORE DECISION ITEM

Department of Revenue	Budget Unit	87030C
Division of Customer Services		
Core - Distribution to Cities - Motor Fuel		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.	
Appropriation (All Funds)	190,668,718	188,000,000	188,864,000	188,000,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	190,668,718	188,000,000	188,864,000	N/A	
Actual Expenditures (All Funds)	190,668,718	186,969,872	188,863,668	N/A	
Unexpended (All Funds)	0	1,030,128	332	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	0	1,030,128	332	N/A	
	(1)		(2)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$2,668,718 to accommodate the distribution.
 (2) Appropriation was increased \$864,000 to accommodate the distribution.

CORE RECONCILIATION

DEPARTMENT OF REVENUE

DIST TO CITIES-MFT FUND

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	188,000,000	188,000,000	
	Total	0.00	0	0	188,000,000	188,000,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	188,000,000	188,000,000	
	Total	0.00	0	0	188,000,000	188,000,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	188,000,000	188,000,000	
	Total	0.00	0	0	188,000,000	188,000,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DIST TO CITIES-MFT FUND								
CORE								
PROGRAM DISTRIBUTIONS	188,863,668	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	188,863,668	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
GRAND TOTAL	\$188,863,668	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$188,863,668	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	50	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	50	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL	50	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GRAND TOTAL	\$50	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00

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CORE DECISION ITEM

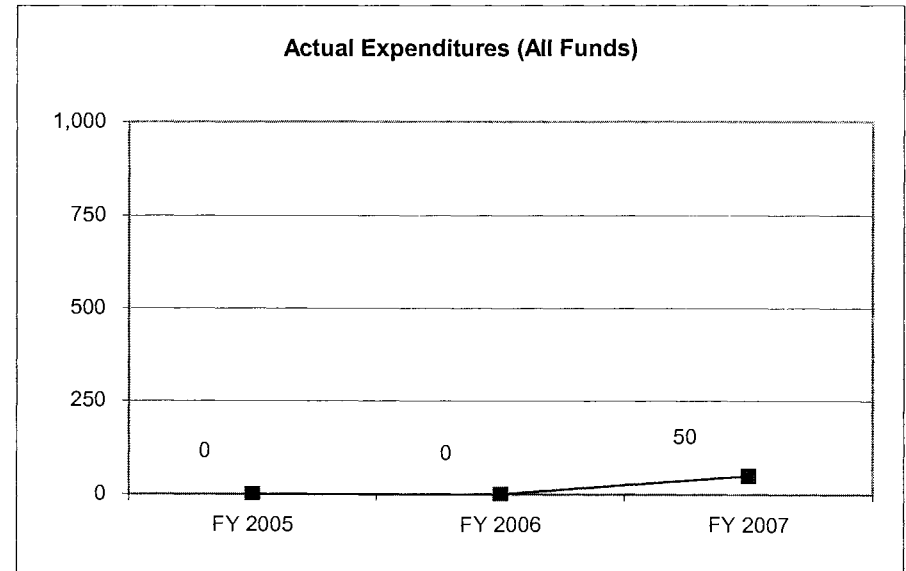
Department of Revenue					Budget Unit <u>87032C</u>				
Division of Customer Services									
Core - Emblem Use Fee Distribution									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	1,000	0	0	1,000	PSD	1,000	0	0	1,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,000	0	0	1,000 E	Total	1,000	0	0	1,000 E
 FTE	 0.00	 0.00	 0.00	 0.00	 FTE	 0.00	 0.00	 0.00	 0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
Section 301.3141, RSMo, requires the director of revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate applications to the Veterans of Foreign Wars Department of Missouri. This appropriation allows the Department of Revenue to remit the contribution fees defined by statute to the organizations.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87032C</u>
Division of Customer Services	
Core - Emblem Use Fee Distribution	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	0	0	1,000	1,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	1,000	N/A
Actual Expenditures (All Funds)	0	0	50	N/A
Unexpended (All Funds)	0	0	950	N/A
Unexpended, by Fund:				
General Revenue	0	0	950	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
EMBLEM USE FEE DISTRIBUTION

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,000	0	0	1,000	
	Total	0.00	1,000	0	0	1,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,000	0	0	1,000	
	Total	0.00	1,000	0	0	1,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,000	0	0	1,000	
	Total	0.00	1,000	0	0	1,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	50	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	50	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GRAND TOTAL	\$50	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
GENERAL REVENUE	\$50	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
SPECIAL NEEDS ADOPTION TAX CR									
Special Needs Adoption Tax Cre - 1860006									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	1	0.00	0	0.00	
TOTAL - PD	0	0.00	0	0.00	1	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	1	0.00	0	0.00	
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1	0.00	\$0	0.00	

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue	Budget Unit <u>87033C</u>
Customer Services Division	
DI Name - Special Needs Adoption Tax Credit "E" Approp DI# 1860006	

1. AMOUNT OF REQUEST

FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	1	0	0	1	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	1	0	0	1 E	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: _____

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: _____

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Allow issuance of all tax credits per section 135.327</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The department is requesting an "E" for the special needs adoption tax credit appropriation to allow the department to issue the maximum amount of credits approved the general assembly each year.

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue	Budget Unit <u>87033C</u>
Customer Services Division	
DI Name - Special Needs Adoption Tax Credit "E" Approp DI# 1860006	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The department shall calculate the level of appropriation necessary to issue all tax credits for nonresident special needs adoptions and report the amount by January 31 of each year to the speaker of the house of representatives, the president pro tempore of the senate, and the director of the division of budget and planning.

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5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions	1						1		
Total PSD	1		0		0		1		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	1	0.0	0	0.0	0	0.0	1	0.0	0

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue			Budget Unit <u>87033C</u>						
Customer Services Division									
DI Name - Special Needs Adoption Tax Credit "E" Approp DI# 1860006									
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions	0						0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue
Customer Services Division
DI Name - Special Needs Adoption Tax Credit "E" Approp DI# 1860006

Budget Unit 87033C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.
N/A

6b. Provide an efficiency measure.
N/A

6c. Provide the number of clients/individuals served, if applicable.
N/A

6d. Provide a customer satisfaction measure, if available.
N/A

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SPECIAL NEEDS ADOPTION TAX CR								
Special Needs Adoption Tax Cre - 1860006								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	1	0.00	0	0.00
TOTAL - PD	0	0.00	0	0.00	1	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,207,943,254	0.00	1,300,000,000	0.00	1,300,000,000	0.00	1,300,000,000	0.00
TOTAL - PD	1,207,943,254	0.00	1,300,000,000	0.00	1,300,000,000	0.00	1,300,000,000	0.00
TOTAL	1,207,943,254	0.00	1,300,000,000	0.00	1,300,000,000	0.00	1,300,000,000	0.00
General Revenue Refunds Incr - 1860004								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	56,000,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	56,000,000	0.00
TOTAL	0	0.00	0	0.00	0	0.00	56,000,000	0.00
GRAND TOTAL	\$1,207,943,254	0.00	\$1,300,000,000	0.00	\$1,300,000,000	0.00	\$1,356,000,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87011C
Division of Customer Services		
Core - General Revenue Refunds		

1. CORE FINANCIAL SUMMARY

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	1,300,000,000	0	0	1,300,000,000
TRF	0	0	0	0
Total	1,300,000,000	0	0	1,300,000,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	1,300,000,000	0	0	1,300,000,000
TRF	0	0	0	0
Total	1,300,000,000	0	0	1,300,000,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

This appropriation is used to pay outstanding refunds claimed for property tax credit, sales, income, withholding, corporate, and other General Revenue refunds as required by Section 136.035, RSMo.

3. PROGRAM LISTING (list programs included in this core funding)

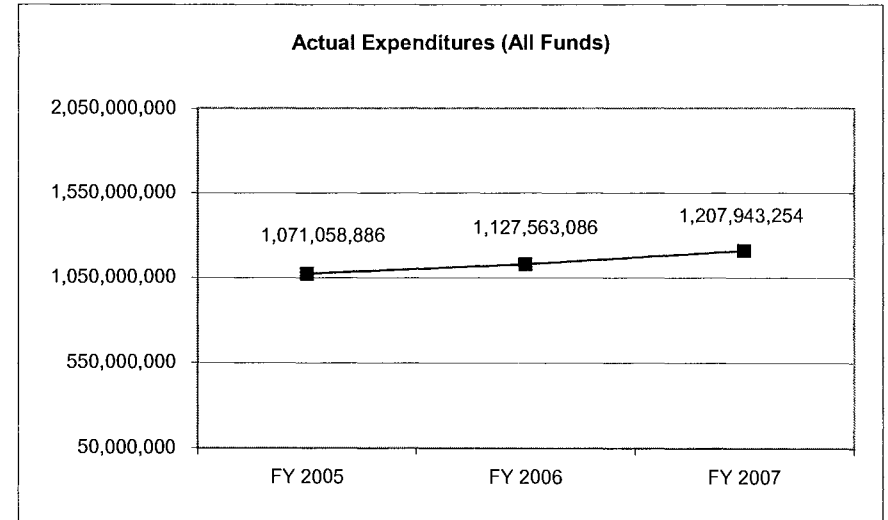
N/A

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87011C</u>
Division of Customer Services	
Core - General Revenue Refunds	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	1,286,600,000	1,179,200,000	1,245,100,000	1,300,000,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	1,286,600,000	1,179,200,000	1,245,100,000	N/A
Actual Expenditures (All Funds)	1,071,058,886	1,127,563,086	1,207,943,254	N/A
Unexpended (All Funds)	215,541,114	51,636,914	37,156,746	N/A
Unexpended, by Fund:				
General Revenue	215,541,114	51,636,914	37,156,746	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
GENERAL REVENUE REFUNDS (REG)

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,300,000,000	0	0	1,300,000,000	
	Total	0.00	1,300,000,000	0	0	1,300,000,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,300,000,000	0	0	1,300,000,000	
	Total	0.00	1,300,000,000	0	0	1,300,000,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,300,000,000	0	0	1,300,000,000	
	Total	0.00	1,300,000,000	0	0	1,300,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,207,943,254	0.00	1,300,000,000	0.00	1,300,000,000	0.00	1,300,000,000	0.00
TOTAL - PD	1,207,943,254	0.00	1,300,000,000	0.00	1,300,000,000	0.00	1,300,000,000	0.00
GRAND TOTAL	\$1,207,943,254	0.00	\$1,300,000,000	0.00	\$1,300,000,000	0.00	\$1,300,000,000	0.00
GENERAL REVENUE	\$1,207,943,254	0.00	\$1,300,000,000	0.00	\$1,300,000,000	0.00	\$1,300,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue	Budget Unit <u>87011C</u>
Division of Customer Services	
DI Name General Revenue Refund Increase	DI# 1860004

1. AMOUNT OF REQUEST

FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	56,000,000	0	0	56,000,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	0	0	Total	56,000,000	0	0	56,000,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: _____

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue (department) requests an increase in the General Revenue Refund appropriation to allow for the continuation of refunds for property tax credits, sales, income, withholding, corporate, and other General Revenue refunds. Each fiscal year, the Office of Administration's Budget and Planning reviews the revenues and projections for the upcoming fiscal year and determines the need for additional funding in the General Revenue Refund appropriation. Based on the review by Budget and Planning, the department is requesting additional funding in the amount specified in this decision item.

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue	Budget Unit <u>87011C</u>
Division of Customer Services	
DI Name General Revenue Refund Increase	DI# 1860004

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Each fiscal year, the Office of Administration's Budget and Planning review the revenues and projections for the upcoming fiscal year and determines the need for additional funding in the General Revenue Refund appropriation. Based on Budget and Planning's review, the department is requesting \$56 million.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue		Budget Unit <u>87011C</u>							
Division of Customer Services									
DI Name General Revenue Refund Increase		DI# 1860004							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions	<u>56,000,000</u>						<u>56,000,000</u>		
Total PSD	<u>56,000,000</u>		<u>0</u>		<u>0</u>		<u>56,000,000</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>56,000,000</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>56,000,000</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 5 OF 5

Department of Revenue	Budget Unit	<u>87011C</u>
Division of Customer Services		
DI Name General Revenue Refund Increase	DI#	<u>1860004</u>

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
General Revenue Refunds Incr - 1860004								
REFUNDS	0	0.00	0	0.00	0	0.00	56,000,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	56,000,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$56,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$56,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
PROGRAM-SPECIFIC								
GAMING PROCEEDS FOR EDUCATION	0	0.00	25,000	0.00	5,000	0.00	5,000	0.00
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
SOLID WASTE MGMT-SCRAP TIRE	11,180	0.00	20,150	0.00	15,000	0.00	15,000	0.00
MOTOR VEHICLE COMMISSION	3,283	0.00	12,000	0.00	5,000	0.00	5,000	0.00
SERVICES TO VICTIMS	1,804	0.00	0	0.00	0	0.00	0	0.00
CRIME VICTIMS COMP FUND	1,804	0.00	0	0.00	0	0.00	0	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	4,850	0.00	4,850	0.00	4,850	0.00
TOTAL - PD	18,071	0.00	67,000	0.00	34,850	0.00	34,850	0.00
TOTAL	18,071	0.00	67,000	0.00	34,850	0.00	34,850	0.00
GRAND TOTAL	\$18,071	0.00	\$67,000	0.00	\$34,850	0.00	\$34,850	0.00

CORE DECISION ITEM

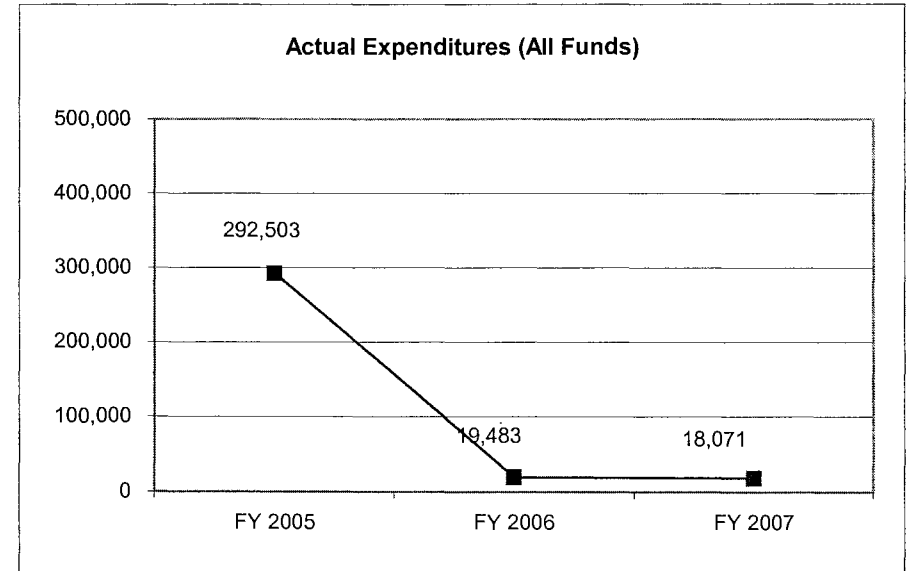
Department of Revenue					Budget Unit <u>87012C</u>				
Division of Customer Services									
Core - Federal and Other Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	34,850	34,850	PSD	0	0	34,850	34,850
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	34,850	34,850 E	Total	0	0	34,850	34,850 E
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	Federal and Other Funds (Funds used in FY2007 were Motor Vehicle Commission (0588), Solid Waste Management-Scrap Tire (0569), Services to Victims (0592), and Crime Victims Compensation (0681))				Other Funds:	Federal and Other Funds (Funds used in FY2007 were Motor Vehicle Commission (0588), Solid Waste Management-Scrap Tire (0569), Services to Victims (0592), and Crime Victims Compensation (0681))			
Notes:	The Department of Revenue requests the continuation of the "E" on this appropriation.								
2. CORE DESCRIPTION									
This appropriation is used to generate refunds for state agencies that do not have refunding capabilities and Department of Revenue funds other than General Revenue. The Office of Administration's Division of Budget and Planning monitors this appropriation.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87012C</u>
Division of Customer Services	
Core - Federal and Other Refunds	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	292,503	67,000	67,000	67,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	292,503	67,000	67,000	N/A
Actual Expenditures (All Funds)	292,503	19,483	18,071	N/A
Unexpended (All Funds)	0	47,517	48,929	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	47,517	48,929	N/A
(1)				



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) Appropriation was increased by \$237,503 to process refund requests.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
FEDERAL & OTHER FUNDS REFUNDS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	67,000	67,000	
	Total	0.00	0	0	67,000	67,000	
DEPARTMENT CORE ADJUSTMENTS							
Core Reduction	[#691] PD	0.00	0	0	(32,150)	(32,150)	Reduce core to more closely reflect expenditures.
NET DEPARTMENT CHANGES		0.00	0	0	(32,150)	(32,150)	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	34,850	34,850	
	Total	0.00	0	0	34,850	34,850	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	34,850	34,850	
	Total	0.00	0	0	34,850	34,850	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	18,071	0.00	67,000	0.00	34,850	0.00	34,850	0.00
TOTAL - PD	18,071	0.00	67,000	0.00	34,850	0.00	34,850	0.00
GRAND TOTAL	\$18,071	0.00	\$67,000	0.00	\$34,850	0.00	\$34,850	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$18,071	0.00	\$67,000	0.00	\$34,850	0.00	\$34,850	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HIGHWAY FUND REFUNDS									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	2,210,212	0.00	1,790,564	0.00	1,790,564	0.00	1,790,564	0.00	
TOTAL - PD	2,210,212	0.00	1,790,564	0.00	1,790,564	0.00	1,790,564	0.00	
TOTAL	2,210,212	0.00	1,790,564	0.00	1,790,564	0.00	1,790,564	0.00	
Highway Fund Refunds Increase - 1860005									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	500,000	0.00	500,000	0.00	
TOTAL - PD	0	0.00	0	0.00	500,000	0.00	500,000	0.00	
TOTAL	0	0.00	0	0.00	500,000	0.00	500,000	0.00	
GRAND TOTAL	\$2,210,212	0.00	\$1,790,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87020C</u>				
Division of Customer Services									
Core - Highway Fund Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	1,790,564	1,790,564	PSD	0	0	1,790,564	1,790,564
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	1,790,564	1,790,564 E	Total	0	0	1,790,564	1,790,564 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	State Highways and Transportation Department Fund (0644)				Other Funds:	State Highways and Transportation Department Fund (0644)			
Notes:	The Department of Revenue requests the continuation of the "E" on this appropriation.								
2. CORE DESCRIPTION									
This appropriation is used to refund motor vehicle sales and use taxes based on subsequent sale within 180 days of a replaced motor vehicle. The tax, imposed by Section 144.020 and 144.440, RSMo, shall be computed only on that portion of the purchase price in excess of the vehicle traded in or exchanged. When a person pays sales tax on the purchase price of a vehicle, that person is allowed 180 days to trade-in or sell another vehicle and may request a refund based upon the revised sales tax amount (purchase of vehicle less trade-in or sales price of second vehicle) as required by Section 136.035, RSMo.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

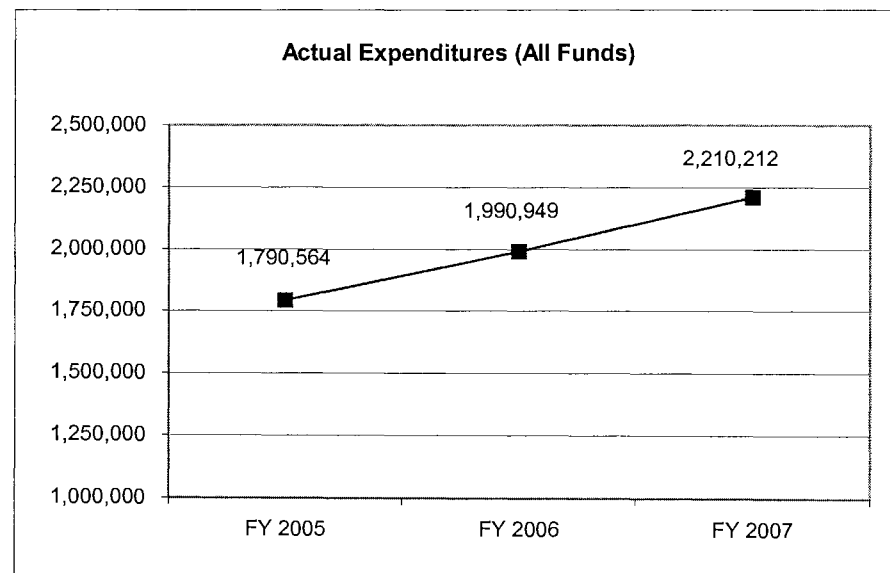
CORE DECISION ITEM

Department of Revenue
Division of Customer Services
Core - Highway Fund Refunds

Budget Unit 87020C

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	1,975,604	2,064,204	2,290,564	1,790,564 E
Less Reverted (All Funds)	(37,926)	(37,926)	0	N/A
Budget Authority (All Funds)	1,937,678	2,026,278	2,290,564	N/A
Actual Expenditures (All Funds)	1,790,564	1,990,949	2,210,212	N/A
Unexpended (All Funds)	147,114	35,329	80,352	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	147,114	35,329	80,352	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation increased \$711,400 to process refund requests.
- (2) Appropriation increased \$800,000 to process refund requests.
- (3) Appropriation increased \$500,000 to process refund requests.

CORE RECONCILIATION

DEPARTMENT OF REVENUE

HIGHWAY FUND REFUNDS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	1,790,564	1,790,564	
	Total	0.00	0	0	1,790,564	1,790,564	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	1,790,564	1,790,564	
	Total	0.00	0	0	1,790,564	1,790,564	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	1,790,564	1,790,564	
	Total	0.00	0	0	1,790,564	1,790,564	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	2,210,212	0.00	1,790,564	0.00	1,790,564	0.00	1,790,564	0.00
TOTAL - PD	2,210,212	0.00	1,790,564	0.00	1,790,564	0.00	1,790,564	0.00
GRAND TOTAL	\$2,210,212	0.00	\$1,790,564	0.00	\$1,790,564	0.00	\$1,790,564	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,210,212	0.00	\$1,790,564	0.00	\$1,790,564	0.00	\$1,790,564	0.00

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue	Budget Unit <u>87020C</u>
Division of Customer Services	
DI Name - Highway Fund Refunds Increase	DI#1860005

1. AMOUNT OF REQUEST

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	500,000	500,000
TRF	0	0	0	0
Total	0	0	500,000	500,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	500,000	500,000
TRF	0	0	0	0
Total	0	0	500,000	500,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This appropriation is used to refund motor vehicle sales and use taxes based on subsequent sale within 180 days of a replaced motor vehicle. The tax, imposed by Section 144.020 and 144.440, RSMo, shall be computed only on that portion of the purchase price in excess of the vehicle traded in or exchanged. When a person pays sales tax on the purchase price of a vehicle, that person is allowed 180 days to trade-in or sell another vehicle and may request a refund based upon the revised sales tax amount (purchase of vehicle less trade-in or sales price of second vehicle) as required by Section 136.035, RSMo.

Expenditures from this appropriation have continued to increase over the past 5 years. This request is to align the core budget request more closely to the expenditures.

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue	Budget Unit <u>87020C</u>
Division of Customer Services	
DI Name - Highway Fund Refunds Increase	DI#1860005

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Highway refund requests have continued to increase over the past 5 years. This request aligns the core budget request more closely to expenditures.

	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003
Prior Year Actual Expenditures	\$2,210,212	1,990,949	1,790,564	1,493,022	1,264,204
FY09 Core Budget Request	\$1,790,564				
Request to Increase	<u>500,000</u>				
Total Requested Core	<u>\$2,290,564</u>				

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions					500,000		500,000		
Total PSD	0		0		500,000		500,000		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	500,000	0.0	500,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue				Budget Unit <u>87020C</u>					
Division of Customer Services									
DI Name - Highway Fund Refunds Increase				DI#1860005					

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions					500,000		500,000		
Total PSD	0		0		500,000		500,000		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	500,000	0.0	500,000	0.0	0

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

<p>6a. Provide an effectiveness measure. N/A</p> <p>6c. Provide the number of clients/individuals served, if applicable. N/A</p>	<p>6b. Provide an efficiency measure. N/A</p> <p>6d. Provide a customer satisfaction measure, if available. N/A</p>
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7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY FUND REFUNDS								
Highway Fund Refunds Increase - 1860005								
REFUNDS	0	0.00	0	0.00	500,000	0.00	500,000	0.00
TOTAL - PD	0	0.00	0	0.00	500,000	0.00	500,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$500,000	0.00	\$500,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$500,000	0.00	\$500,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AVIATION TRUST FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
AVIATION TRUST FUND	25,589	0.00	157,927	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	25,589	0.00	157,927	0.00	50,000	0.00	50,000	0.00
TOTAL	25,589	0.00	157,927	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$25,589	0.00	\$157,927	0.00	\$50,000	0.00	\$50,000	0.00

CORE DECISION ITEM

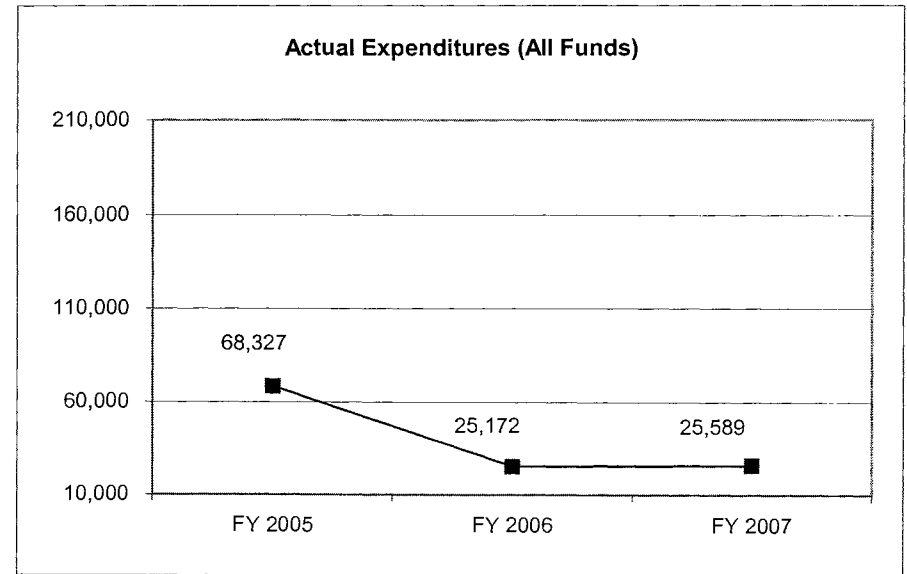
Department of Revenue					Budget Unit <u>87045C</u>				
Division of Customer Services									
Core - Aviation Trust Fund Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	50,000	50,000	PSD	0	0	50,000	50,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	50,000	50,000 E	Total	0	0	50,000	50,000 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Aviation Trust Fund (0952)					Other Funds: Aviation Trust Fund (0952)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
Section 155.080.3, RSMo, indicates that each commercial agricultural aircraft operator may apply for a refund of the tax it has paid for aviation fuel used in a commercial agricultural aircraft. The state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines (e.g. engine that has a crankshaft turned by linearly reciprocating pistons). Distributors report aviation fuel sales to the Department of Revenue (department) monthly. Commercial agricultural aircraft operators may apply for a refund of taxes paid on aviation fuel used in commercial agricultural aircraft. This appropriation allows the department, per Section 155.080, RSMo, to refund to commercial agricultural aircraft operators all taxes paid for aviation fuel used in commercial agricultural aircraft.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit	87045C
Division of Customer Services		
Core - Aviation Trust Fund Refunds		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	157,927	157,927	157,927	157,927 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	157,927	157,927	157,927	N/A
Actual Expenditures (All Funds)	68,327	25,172	25,589	N/A
Unexpended (All Funds)	89,600	132,755	132,338	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	89,600	132,755	132,338	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE AVIATION TRUST FUND REFUNDS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	157,927	157,927	
	Total	0.00	0	0	157,927	157,927	
DEPARTMENT CORE ADJUSTMENTS							
Core Reduction	[#687] PD	0.00	0	0	(107,927)	(107,927)	Reduce core to more closely reflect expenditures.
NET DEPARTMENT CHANGES		0.00	0	0	(107,927)	(107,927)	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	25,589	0.00	157,927	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	25,589	0.00	157,927	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$25,589	0.00	\$157,927	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$25,589	0.00	\$157,927	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
REFUNDS OF MOTOR FUEL TAX									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	8,907,726	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00	0.00
TOTAL - PD	8,907,726	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00	0.00
TOTAL	8,907,726	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00	0.00
GRAND TOTAL	\$8,907,726	0.00	\$10,414,000	0.00	\$10,414,000	0.00	\$10,414,000	0.00	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87050C</u>				
Division of Customer Services									
Core - Motor Fuel Tax Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	10,414,000	10,414,000	PSD	0	0	10,414,000	10,414,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	10,414,000	10,414,000 E	Total	0	0	10,414,000	10,414,000 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	State Highways and Transportation Department Fund (0644)				Other Funds:	State Highways and Transportation Department Fund (0644)			
Notes:	The Department of Revenue requests the continuation of the "E" on this appropriation.								
2. CORE DESCRIPTION									
Chapter 142, RSMo, requires the Department of Revenue (department) to refund the motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors will file claims requesting such refunds. This appropriation is used for the department to refund legitimate claims.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

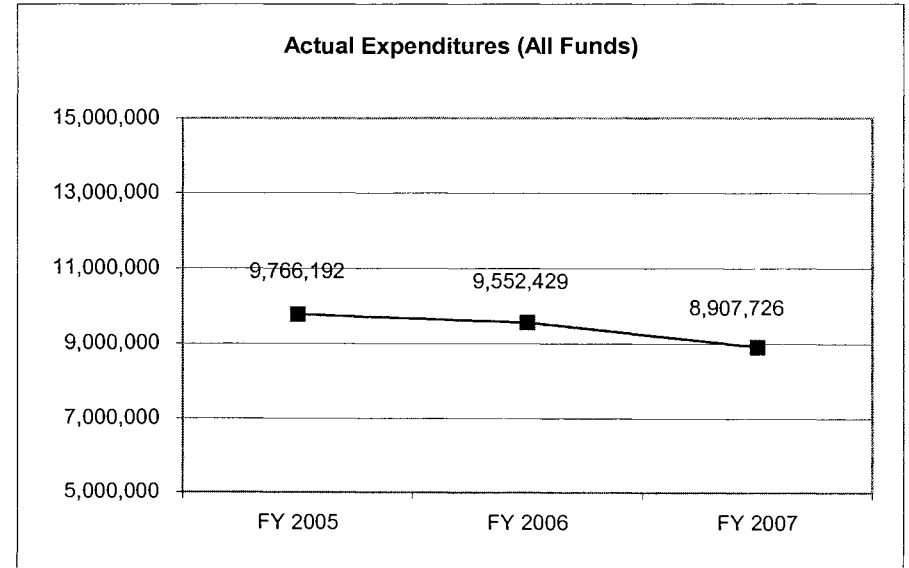
CORE DECISION ITEM

Department of Revenue
Division of Customer Services
Core - Motor Fuel Tax Refunds

Budget Unit 87050C

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.	
Appropriation (All Funds)	10,414,000	10,414,000	10,414,000	10,414,000	E
Less Reverted (All Funds)	(312,420)	(312,420)	0	N/A	
Budget Authority (All Funds)	10,101,580	10,101,580	10,414,000	N/A	
Actual Expenditures (All Funds)	9,766,192	9,552,429	8,907,726	N/A	
Unexpended (All Funds)	335,388	549,151	1,506,274	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	335,388	549,151	1,506,274	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
REFUNDS OF MOTOR FUEL TAX

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	10,414,000	10,414,000	
	Total	0.00	0	0	10,414,000	10,414,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	10,414,000	10,414,000	
	Total	0.00	0	0	10,414,000	10,414,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	10,414,000	10,414,000	
	Total	0.00	0	0	10,414,000	10,414,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	8,907,726	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
TOTAL - PD	8,907,726	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00
GRAND TOTAL	\$8,907,726	0.00	\$10,414,000	0.00	\$10,414,000	0.00	\$10,414,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$8,907,726	0.00	\$10,414,000	0.00	\$10,414,000	0.00	\$10,414,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
PROGRAM-SPECIFIC								
WORKERS COMPENSATION	78,341	0.00	450,000	0.00	450,000	0.00	450,000	0.00
TOTAL - PD	78,341	0.00	450,000	0.00	450,000	0.00	450,000	0.00
TOTAL	78,341	0.00	450,000	0.00	450,000	0.00	450,000	0.00
GRAND TOTAL	\$78,341	0.00	\$450,000	0.00	\$450,000	0.00	\$450,000	0.00

CORE DECISION ITEM

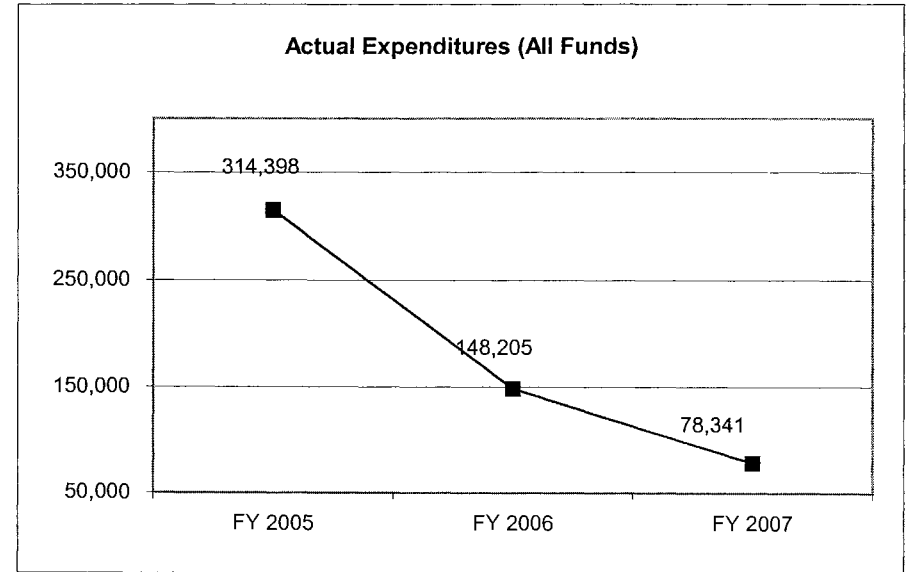
Department of Revenue					Budget Unit <u>87085C</u>				
Division of Customer Services									
Core - Workers' Compensation Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	450,000	450,000	PSD	0	0	450,000	450,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	450,000	450,000 E	Total	0	0	450,000	450,000 E
 FTE	 0.00	 0.00	 0.00	 0.00	 FTE	 0.00	 0.00	 0.00	 0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Workers' Compensation Fund (0652)					Other Funds: Workers' Compensation Fund (0652)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
The Department of Revenue will refund any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on the prior year's activity. In June of each year, when insurance companies file annual returns, estimates and actual liabilities are reconciled and refunds, if necessary, are issued. This appropriation is used to pay those refunds.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit	87085C
Division of Customer Services		
Core - Workers' Compensation Refunds		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	1,669,902	1,669,902	1,669,902	450,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	1,669,902	1,669,902	1,669,902	N/A
Actual Expenditures (All Funds)	314,398	148,205	78,341	N/A
Unexpended (All Funds)	1,355,504	1,521,697	1,591,561	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,355,504	1,521,697	1,591,561	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
REFUNDS FROM WORKERS' COMP

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	450,000	450,000	
	Total	0.00	0	0	450,000	450,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	450,000	450,000	
	Total	0.00	0	0	450,000	450,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	450,000	450,000	
	Total	0.00	0	0	450,000	450,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	78,341	0.00	450,000	0.00	450,000	0.00	450,000	0.00
TOTAL - PD	78,341	0.00	450,000	0.00	450,000	0.00	450,000	0.00
GRAND TOTAL	\$78,341	0.00	\$450,000	0.00	\$450,000	0.00	\$450,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$78,341	0.00	\$450,000	0.00	\$450,000	0.00	\$450,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
REFUNDS FROM 2ND INJURY									
CORE									
PROGRAM-SPECIFIC									
WORKERS COMP-SECOND INJURY	0	0.00	248,966	0.00	0	0.00	0	0.00	
TOTAL - PD	0	0.00	248,966	0.00	0	0.00	0	0.00	
TOTAL	0	0.00	248,966	0.00	0	0.00	0	0.00	
GRAND TOTAL	\$0	0.00	\$248,966	0.00	\$0	0.00	\$0	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87087C</u>				
Division of Customer Services									
Core - Workers' Compensation Second Injury									
1. CORE FINANCIAL SUMMARY									
	FY 2009 Budget Request					FY 2009 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	0	0	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
<i>Est. Fringe</i>	0	0	0	0	<i>Est. Fringe</i>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Workers' Compensation Second Injury (0653)					Other Funds:				
2. CORE DESCRIPTION									
<p>The Department of Revenue (department) issued refunds for the overpayment of second injury fund taxes paid by insurance companies. The Department of Labor and Industrial Relations assumed responsibility of the second injury fund. Therefore, the department no longer needs the refund appropriation authority.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

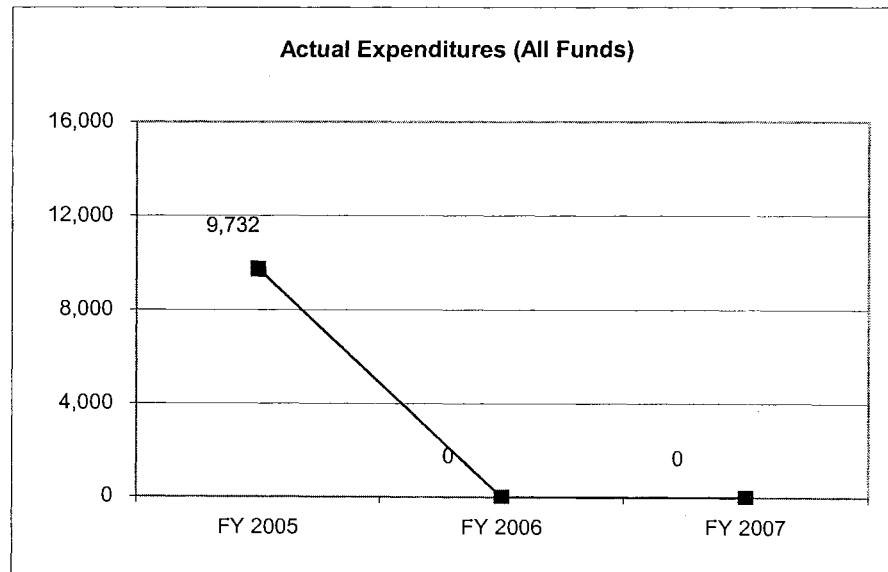
CORE DECISION ITEM

Department of Revenue
Division of Customer Services
Core - Workers' Compensation Second Injury

Budget Unit 87087C

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.	
Appropriation (All Funds)	248,966	248,966	248,966	248,966	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	248,966	248,966	248,966	N/A	
Actual Expenditures (All Funds)	9,732	0	0	N/A	
Unexpended (All Funds)	239,234	248,966	248,966	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	239,234	248,966	248,966	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
REFUNDS FROM 2ND INJURY

5. CORE RECONCILIATION

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
	PD		0.00	0	0	248,966	248,966	
	Total		0.00	0	0	248,966	248,966	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	[#1077]	PD	0.00	0	0	(248,966)	(248,966)	The Missouri Department of Labor and Industrial Relations assumed responsibility of processing refunds.
NET DEPARTMENT CHANGES			0.00	0	0	(248,966)	(248,966)	
DEPARTMENT CORE REQUEST								
	PD		0.00	0	0	0	0	
	Total		0.00	0	0	0	0	
GOVERNOR'S RECOMMENDED CORE								
	PD		0.00	0	0	0	0	
	Total		0.00	0	0	0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM 2ND INJURY								
CORE								
REFUNDS	0	0.00	248,966	0.00	0	0.00	0	0.00
TOTAL - PD	0	0.00	248,966	0.00	0	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$248,966	0.00	\$0	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$248,966	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CIGARETTE TAX REFUNDS									
CORE									
PROGRAM-SPECIFIC									
HEALTH INITIATIVES	7,427	0.00	25,000	0.00	25,000	0.00	25,000	0.00	
STATE SCHOOL MONEYS	16,710	0.00	50,000	0.00	25,000	0.00	25,000	0.00	
FAIR SHARE FUND	7,427	0.00	11,000	0.00	11,000	0.00	11,000	0.00	
TOTAL - PD	31,564	0.00	86,000	0.00	61,000	0.00	61,000	0.00	
TOTAL	31,564	0.00	86,000	0.00	61,000	0.00	61,000	0.00	
GRAND TOTAL	\$31,564	0.00	\$86,000	0.00	\$61,000	0.00	\$61,000	0.00	

CORE DECISION ITEM

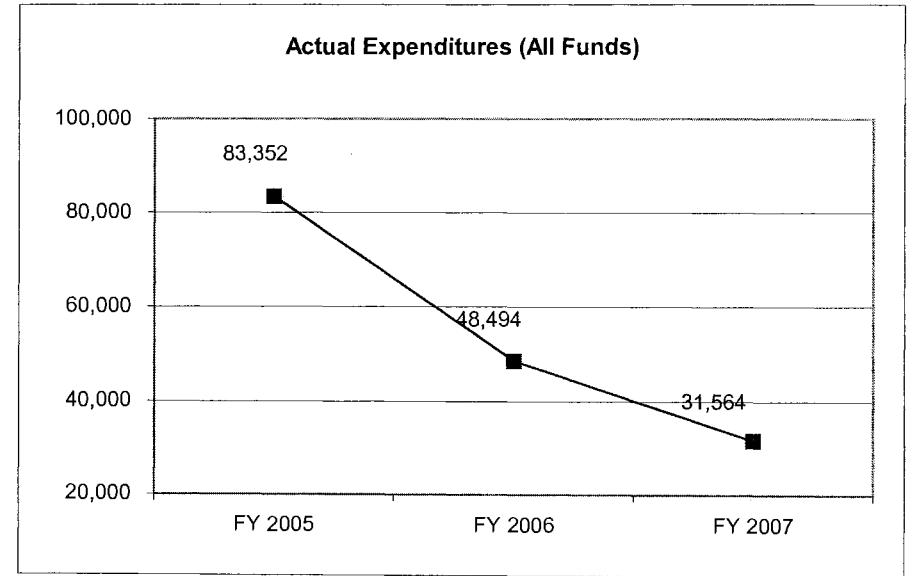
Department of Revenue					Budget Unit 87088C				
Division of Customer Services									
Core - Cigarette Tax Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	61,000	61,000	PSD	0	0	61,000	61,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	61,000	61,000 E	Total	0	0	61,000	61,000 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Health Initiatives (0275), State School Money (0616), Fair Share Fund (0687)				Other Funds:	Health Initiatives (0275), State School Money (0616), Fair Share Fund (0687)			
Notes:	The Department of Revenue requests the continuation of the "E" on these appropriations.								
2. CORE DESCRIPTION									
The Department of Revenue (department) will issue refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money Fund, the Fair Share Fund, and the Health Initiatives Fund. A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products, other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund. This appropriation will be used by the department to pay refunds issued to taxpayers for overpayments of tax on cigarette and other tobacco products as mandated in Chapter 149, RSMo.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit	87088C
Division of Customer Services		
Core - Cigarette Tax Refunds		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	86,000	86,000	86,000	86,000 E
Less Reverted (All Funds)	(750)	(750)	(750)	N/A
Budget Authority (All Funds)	85,250	85,250	85,250	N/A
Actual Expenditures (All Funds)	83,352	48,494	31,564	N/A
Unexpended (All Funds)	1,898	36,756	53,686	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,898	36,756	53,686	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
CIGARETTE TAX REFUNDS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	86,000	86,000	
	Total	0.00	0	0	86,000	86,000	
DEPARTMENT CORE ADJUSTMENTS							
Core Reduction	[#1078] PD	0.00	0	0	(25,000)	(25,000)	Reduce core to more closely reflect expenditures.
NET DEPARTMENT CHANGES		0.00	0	0	(25,000)	(25,000)	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	61,000	61,000	
	Total	0.00	0	0	61,000	61,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	61,000	61,000	
	Total	0.00	0	0	61,000	61,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIGARETTE TAX REFUNDS								
CORE								
REFUNDS	31,564	0.00	86,000	0.00	61,000	0.00	61,000	0.00
TOTAL - PD	31,564	0.00	86,000	0.00	61,000	0.00	61,000	0.00
GRAND TOTAL	\$31,564	0.00	\$86,000	0.00	\$61,000	0.00	\$61,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$31,564	0.00	\$86,000	0.00	\$61,000	0.00	\$61,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INSURANCE TAX								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	2,614,600	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - PD	2,614,600	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL	2,614,600	0.00	500,000	0.00	500,000	0.00	500,000	0.00
GRAND TOTAL	\$2,614,600	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87018C</u>				
Division of Customer Services									
Core - County Stock Insurance									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	500,000	0	0	500,000	PSD	500,000	0	0	500,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	500,000	0	0	500,000 E	Total	500,000	0	0	500,000 E
 FTE	 0.00	 0.00	 0.00	 0.00	 FTE	 0.00	 0.00	 0.00	 0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>Section 148.330.4, RSMo, states, "On or before the first day of September of each year the commissioner of administration shall apportion all moneys in the county stock insurance fund to the general revenue fund of the state, to the county treasurer and to the treasurer of the school district in which the principal office of the company paying the same is located. All premium tax credits described in sections 135.500 to 135.529, RSMo, and sections 348.430 and 348.432, RSMo, shall only reduce the amounts apportioned to the general revenue fund of the state and shall not reduce any moneys apportioned to any county treasurer or to the treasurer of the school district in which the principal office of the company paying the same is located..."</p> <p>The Department of Revenue will use this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school district harmless.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

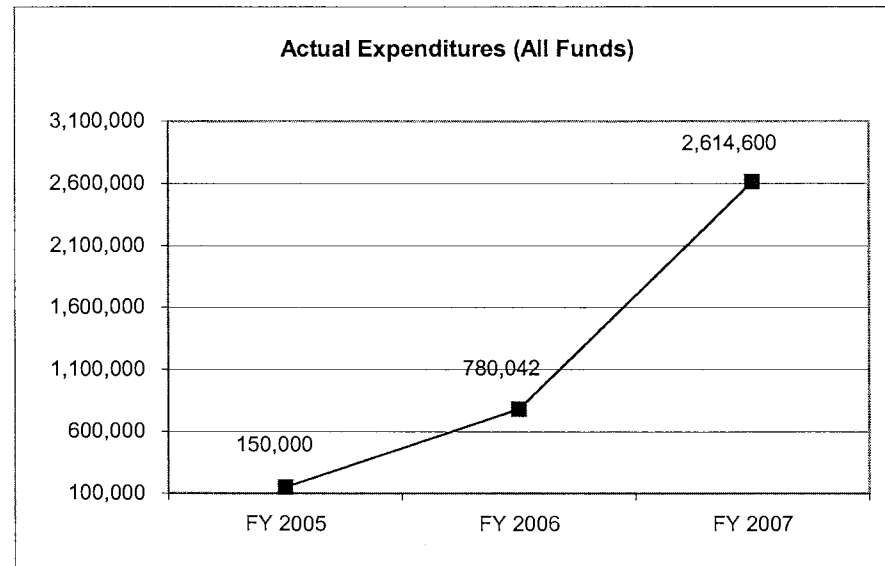
CORE DECISION ITEM

Department of Revenue
Division of Customer Services
Core - County Stock Insurance

Budget Unit 87018C

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.	
Appropriation (All Funds)	150,000	800,000	2,614,600	500,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	150,000	800,000	2,614,600	N/A	
Actual Expenditures (All Funds)	150,000	780,042	2,614,600	N/A	
Unexpended (All Funds)	0	19,958	0	N/A	
Unexpended, by Fund:					
General Revenue	0	19,958	0	N/A	
Federal	0	0	0	N/A	
Other	0	0	0	N/A	
		(1)	(2)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation increased \$300,000 to process the distribution.
- (2) Appropriation increased \$2,114,600 to process the distribution.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
COUNTY STOCK INSURANCE TAX

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	500,000	0	0	500,000	
	Total	0.00	500,000	0	0	500,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	500,000	0	0	500,000	
	Total	0.00	500,000	0	0	500,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	500,000	0	0	500,000	
	Total	0.00	500,000	0	0	500,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INSURANCE TAX								
CORE								
PROGRAM DISTRIBUTIONS	2,614,600	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL - PD	2,614,600	0.00	500,000	0.00	500,000	0.00	500,000	0.00
GRAND TOTAL	\$2,614,600	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00
GENERAL REVENUE	\$2,614,600	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DEBT OFFSET TAX CREDITS									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	658,452	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
TOTAL - PD	658,452	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
TOTAL	658,452	0.00	200,000	0.00	200,000	0.00	200,000	0.00	
GRAND TOTAL	\$658,452	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	

CORE DECISION ITEM

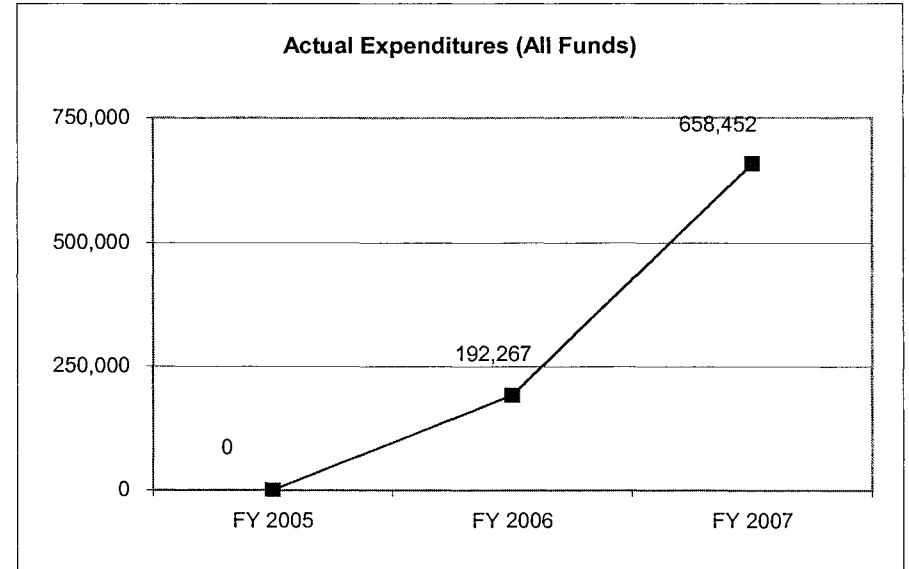
Department of Revenue					Budget Unit <u>87092C</u>				
Division of Customer Services									
Core - Debt Offset Tax Credits									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	200,000	0	0	200,000	PSD	200,000	0	0	200,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	200,000	0	0	200,000 E	Total	200,000	0	0	200,000 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
Section 135.815, RSMo, states, "Prior to authorization of any tax credit application, an administering agency shall verify through the department of revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes, and through the department of insurance that the applicant does not owe any delinquent insurance taxes. Such delinquency shall not affect the authorization of the application for such tax credits, except that the amount of credits issued shall be reduced by the applicant's tax delinquency. If the department of revenue or the department of insurance concludes that a taxpayer is delinquent after June fifteenth but before July first of any year, and the application of tax credits to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions to tax shall be tolled. After applying all available credits towards a tax delinquency, the administering agency shall notify the appropriate department, and that department shall update the amount of outstanding delinquent tax owed by the applicant. If any credits remain after satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be issued to the applicant, subject to the restrictions of other provisions of law."									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87092C</u>
Division of Customer Services	
Core - Debt Offset Tax Credits	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	1,000	199,500	675,000	200,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	1,000	199,500	675,000	N/A
Actual Expenditures (All Funds)	0	192,267	658,452	N/A
Unexpended (All Funds)	1,000	7,233	16,548	N/A
Unexpended, by Fund:				
General Revenue	1,000	7,233	16,548	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
		(1)	(2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$198,500 to process expenditures.
- (2) Appropriation was increased \$655,000 to process expenditures.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
DEBT OFFSET TAX CREDITS

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TAX CREDITS								
CORE								
REFUNDS	658,452	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	658,452	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	\$658,452	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
GENERAL REVENUE	\$658,452	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DEBT OFFSET TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	12,229,127	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00	
TOTAL - TRF	12,229,127	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00	
TOTAL	12,229,127	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00	
GRAND TOTAL	\$12,229,127	0.00	\$11,292,384	0.00	\$11,292,384	0.00	\$11,292,384	0.00	

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CORE DECISION ITEM

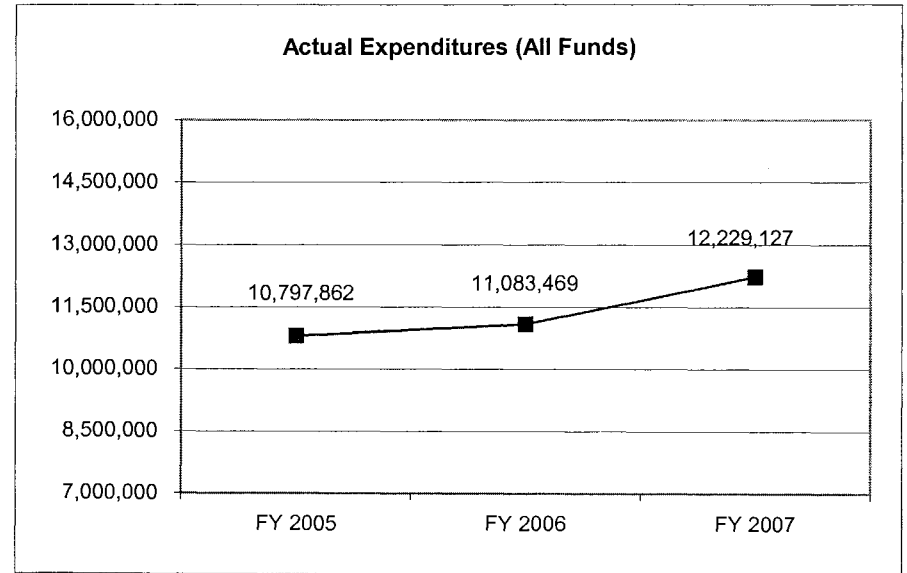
Department of Revenue Division of Customer Services Core - Debt Offset Transfer	Budget Unit <u>87091C</u>																																																																																										
1. CORE FINANCIAL SUMMARY																																																																																											
<table style="width: 100%; border-collapse: collapse;"> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2009 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">11,292,384</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">11,292,384</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">11,292,384</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">11,292,384 E</td> </tr> <tr> <td> FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <div style="border: 1px solid black; padding: 2px; margin-top: 2px;"> <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> </div>		FY 2009 Budget Request					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	11,292,384	0	0	11,292,384	TRF	0	0	0	0	Total	11,292,384	0	0	11,292,384 E	 FTE	0.00	0.00	0.00	0.00	Est. Fringe	0	0	0	0	<table style="width: 100%; border-collapse: collapse;"> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2009 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Fed</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">11,292,384</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">11,292,384</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">11,292,384</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">11,292,384 E</td> </tr> <tr> <td> FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <div style="border: 1px solid black; padding: 2px; margin-top: 2px;"> <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> </div>		FY 2009 Governor's Recommendation					GR	Fed	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	11,292,384	0	0	11,292,384	TRF	0	0	0	0	Total	11,292,384	0	0	11,292,384 E	 FTE	0.00	0.00	0.00	0.00	Est. Fringe	0	0	0	0
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 FTE	0.00	0.00	0.00	0.00																																																																																							
Est. Fringe	0	0	0	0																																																																																							
Other Funds: Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.																																																																																											
2. CORE DESCRIPTION																																																																																											
The Department of Revenue (department) places intercepted Missouri income tax refunds in escrow on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. Sections 143.782 through 143.788, RSMo, allow the department to offset a tax refund for any debt in excess of \$25, if requested by any state or federal agency.																																																																																											
3. PROGRAM LISTING (list programs included in this core funding)																																																																																											
N/A																																																																																											

CORE DECISION ITEM

Department of Revenue	Budget Unit	87091C
Division of Customer Services		
Core - Debt Offset Transfer		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.	
Appropriation (All Funds)	10,797,862	11,512,884	12,292,385	11,292,384	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	10,797,862	11,512,884	12,292,385	N/A	
Actual Expenditures (All Funds)	10,797,862	11,083,469	12,229,127	N/A	
Unexpended (All Funds)	0	429,415	63,258	N/A	
Unexpended, by Fund:					
General Revenue	0	429,415	63,258	N/A	
Federal	0	0	0	N/A	
Other	0	0	0	N/A	
	(1)	(2)	(3)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$284,978 to process requests.
- (2) Appropriation was increased \$1,000,000 to process requests.
- (3) Appropriation was increased \$2,000,001 to process requests.

CORE RECONCILIATION

DEPARTMENT OF REVENUE

DEBT OFFSET TRANSFER

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	11,292,384	0	0	11,292,384	
	Total	0.00	11,292,384	0	0	11,292,384	
DEPARTMENT CORE REQUEST							
	TRF	0.00	11,292,384	0	0	11,292,384	
	Total	0.00	11,292,384	0	0	11,292,384	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	11,292,384	0	0	11,292,384	
	Total	0.00	11,292,384	0	0	11,292,384	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TRANSFER								
CORE								
FUND TRANSFERS	12,229,127	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
TOTAL - TRF	12,229,127	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00
GRAND TOTAL	\$12,229,127	0.00	\$11,292,384	0.00	\$11,292,384	0.00	\$11,292,384	0.00
GENERAL REVENUE	\$12,229,127	0.00	\$11,292,384	0.00	\$11,292,384	0.00	\$11,292,384	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CIRCUIT COURTS ESCROW TRF									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	827,655	0.00	505,500	0.00	505,500	0.00	505,500	0.00	
TOTAL - TRF	827,655	0.00	505,500	0.00	505,500	0.00	505,500	0.00	
TOTAL	827,655	0.00	505,500	0.00	505,500	0.00	505,500	0.00	
GRAND TOTAL	\$827,655	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00	

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87101C</u>				
Division of Customer Services									
Core - Circuit Courts Escrow Transfer									
1. CORE FINANCIAL SUMMARY									
	FY 2009 Budget Request					FY 2009 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	505,500	0	0	505,500	PSD	505,500	0	0	505,500
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>505,500</u>	<u>0</u>	<u>0</u>	<u>505,500</u> E	Total	<u>505,500</u>	<u>0</u>	<u>0</u>	<u>505,500</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>This appropriation is used to transfer funds to the Circuit Court Escrow Funds that were offset from tax refunds to satisfy debts owed to the courts across the state. Funding of this appropriation will allow the state of Missouri to continue transferring money to the Circuit Court Escrow Fund.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

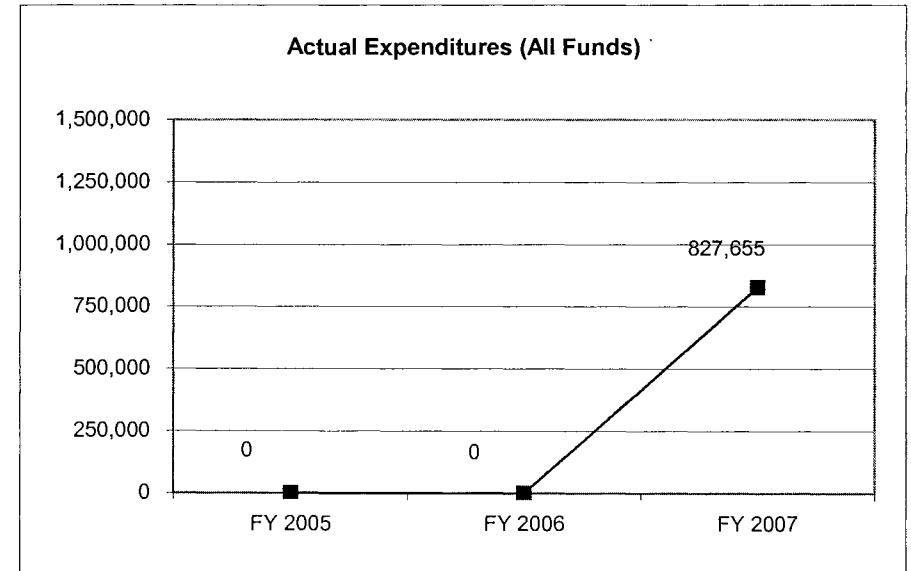
CORE DECISION ITEM

Department of Revenue	Budget Unit	87101C
Division of Customer Services		
Core - Circuit Courts Escrow Transfer		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	0	0	1,005,501	505,500 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	1,005,501	N/A
Actual Expenditures (All Funds)	0	0	827,655	N/A
Unexpended (All Funds)	0	0	177,846	N/A
Unexpended, by Fund:				
General Revenue	0	0	177,846	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

(1) This appropriation was increased \$500,000 to process requests.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
CIRCUIT COURTS ESCROW TRF

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	505,500	0	0	505,500	
	Total	0.00	505,500	0	0	505,500	
DEPARTMENT CORE REQUEST							
	TRF	0.00	505,500	0	0	505,500	
	Total	0.00	505,500	0	0	505,500	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	505,500	0	0	505,500	
	Total	0.00	505,500	0	0	505,500	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS	827,655	0.00	505,500	0.00	505,500	0.00	505,500	0.00
TOTAL - TRF	827,655	0.00	505,500	0.00	505,500	0.00	505,500	0.00
GRAND TOTAL	\$827,655	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00
GENERAL REVENUE	\$827,655	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DEBT OFFSET									
CORE									
PROGRAM-SPECIFIC									
DEBT OFFSET ESCROW	250,152	0.00	250,000	0.00	250,000	0.00	250,000	0.00	
TOTAL - PD	250,152	0.00	250,000	0.00	250,000	0.00	250,000	0.00	
TOTAL	250,152	0.00	250,000	0.00	250,000	0.00	250,000	0.00	
GRAND TOTAL	\$250,152	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00	

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CORE DECISION ITEM

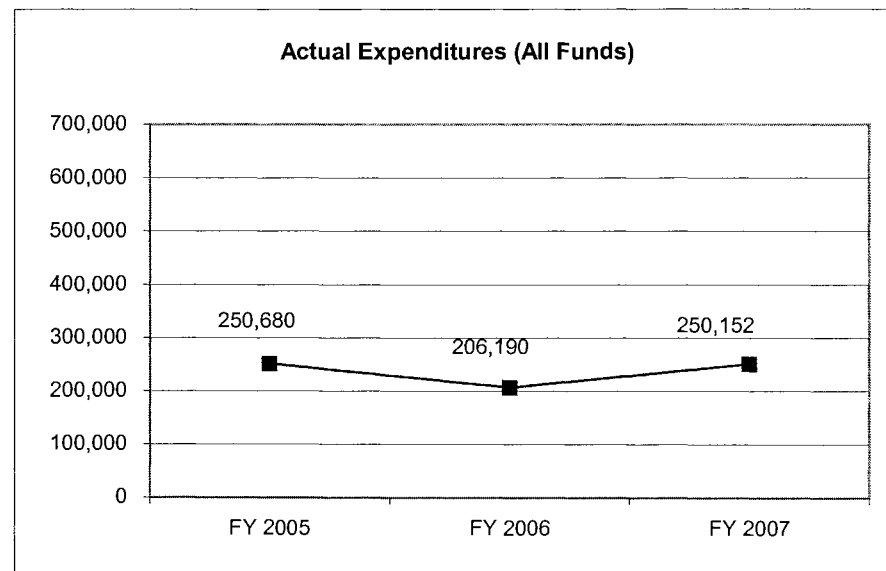
Department of Revenue					Budget Unit <u>87098C</u>				
Division of Customer Services									
Core - Debt Offset									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	250,000	250,000	PSD	0	0	250,000	250,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	250,000	250,000 E	Total	0	0	250,000	250,000 E
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Debt Offset Transfer Fund (0753)					Other Funds: Debt Offset Transfer Fund (0753)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>The Department of Revenue (department) places intercepted Missouri income tax refunds in escrow on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. Sections 143.782 through 143.788, RSMo, allow the department to offset a tax refund for any debt in excess of \$25, if requested by any state or federal agency. This appropriation allows the department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and fees and driver license fees.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87098C</u>
Division of Customer Services	
Core - Debt Offset	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.	
Appropriation (All Funds)	250,680	250,000	251,000	250,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	250,680	250,000	251,000	N/A	
Actual Expenditures (All Funds)	250,680	206,190	250,152	N/A	
Unexpended (All Funds)	0	43,810	848	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	0	43,810	848	N/A	
	(1)		(2)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$680 to process transfers.
- (2) Appropriation was increased \$1,000 to process transfers.

CORE RECONCILIATION

DEPARTMENT OF REVENUE

DEBT OFFSET

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET								
CORE								
REFUNDS	250,152	0.00	250,000	0.00	250,000	0.00	250,000	0.00
TOTAL - PD	250,152	0.00	250,000	0.00	250,000	0.00	250,000	0.00
GRAND TOTAL	\$250,152	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$250,152	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
SCHOOL DIST TRUST FND TRANSFE									
CORE									
FUND TRANSFERS									
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	
TOTAL	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	

CORE DECISION ITEM

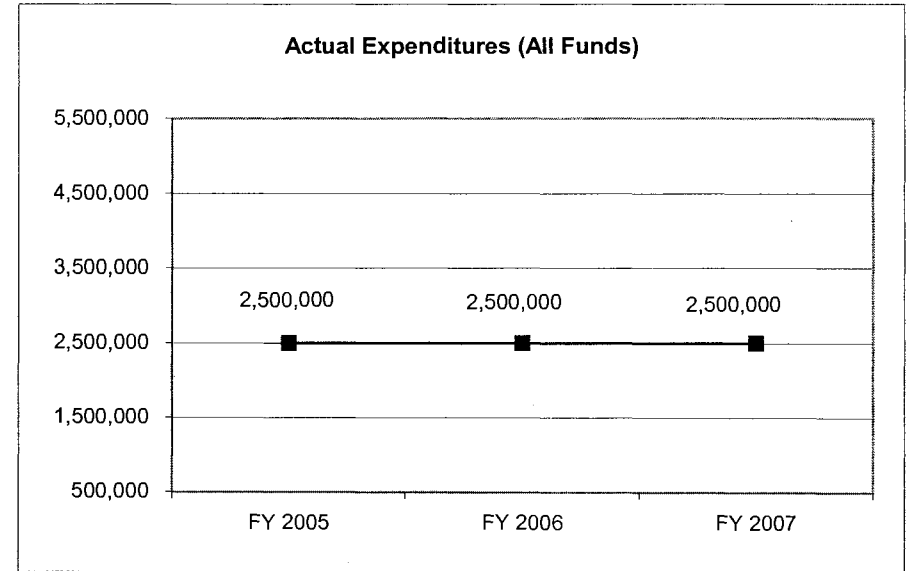
Department of Revenue					Budget Unit <u>87093C</u>																																																																
Division of Customer Services																																																																					
Core - School District Trust Fund Transfer																																																																					
1. CORE FINANCIAL SUMMARY																																																																					
<div style="text-align: center;">FY 2009 Budget Request</div> <table style="width:100%; border-collapse: collapse;"> <tr> <th style="width:10%;"></th> <th style="width:15%; text-align: center;">GR</th> <th style="width:15%; text-align: center;">Federal</th> <th style="width:15%; text-align: center;">Other</th> <th style="width:15%; text-align: center;">Total</th> </tr> <tr> <td>PS</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>EE</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>PSD</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>TRF</td> <td align="right">0</td> <td align="right">0</td> <td align="right">2,500,000</td> <td align="right">2,500,000</td> </tr> <tr> <td>Total</td> <td align="right">0</td> <td align="right">0</td> <td align="right">2,500,000</td> <td align="right">2,500,000</td> </tr> </table>						GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	0	0	TRF	0	0	2,500,000	2,500,000	Total	0	0	2,500,000	2,500,000	<div style="text-align: center;">FY 2009 Governor's Recommendation</div> <table style="width:100%; border-collapse: collapse;"> <tr> <th style="width:10%;"></th> <th style="width:15%; text-align: center;">GR</th> <th style="width:15%; text-align: center;">Fed</th> <th style="width:15%; text-align: center;">Other</th> <th style="width:15%; text-align: center;">Total</th> </tr> <tr> <td>PS</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>EE</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>PSD</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>TRF</td> <td align="right">0</td> <td align="right">0</td> <td align="right">2,500,000</td> <td align="right">2,500,000</td> </tr> <tr> <td>Total</td> <td align="right">0</td> <td align="right">0</td> <td align="right">2,500,000</td> <td align="right">2,500,000</td> </tr> </table>						GR	Fed	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	0	0	TRF	0	0	2,500,000	2,500,000	Total	0	0	2,500,000	2,500,000
	GR	Federal	Other	Total																																																																	
PS	0	0	0	0																																																																	
EE	0	0	0	0																																																																	
PSD	0	0	0	0																																																																	
TRF	0	0	2,500,000	2,500,000																																																																	
Total	0	0	2,500,000	2,500,000																																																																	
	GR	Fed	Other	Total																																																																	
PS	0	0	0	0																																																																	
EE	0	0	0	0																																																																	
PSD	0	0	0	0																																																																	
TRF	0	0	2,500,000	2,500,000																																																																	
Total	0	0	2,500,000	2,500,000																																																																	
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<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%;">Est. Fringe</td> <td style="width:15%; text-align: center;">0</td> <td style="width:15%; text-align: center;">0</td> <td style="width:15%; text-align: center;">0</td> <td style="width:15%; text-align: center;">0</td> </tr> </table>					Est. Fringe	0	0	0	0	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%;">Est. Fringe</td> <td style="width:15%; text-align: center;">0</td> <td style="width:15%; text-align: center;">0</td> <td style="width:15%; text-align: center;">0</td> <td style="width:15%; text-align: center;">0</td> </tr> </table>					Est. Fringe	0	0	0	0																																																		
Est. Fringe	0	0	0	0																																																																	
Est. Fringe	0	0	0	0																																																																	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>																																																																
Other Funds: School District Trust Fund (0688)					Other Funds: School District Trust Fund (0688)																																																																
2. CORE DESCRIPTION																																																																					
<p>The Department of Revenue (department) requests that \$2,500,000 be transferred from the School District Trust Fund to the credit of the General Revenue Fund. The department designates one cent on the dollar of the sales/use tax collected, according to Proposition C, as local tax revenue to be deposited into the School District Trust Fund. The money in the fund is distributed to the public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.</p>																																																																					
3. PROGRAM LISTING (list programs included in this core funding)																																																																					
N/A																																																																					

CORE DECISION ITEM

Department of Revenue	Budget Unit	87093C
Division of Customer Services		
Core - School District Trust Fund Transfer		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	2,500,000	2,500,000	2,500,000	N/A
Actual Expenditures (All Funds)	2,500,000	2,500,000	2,500,000	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
SCHOOL DIST TRUST FND TRANSFE

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRUST FND TRANSFE								
CORE								
FUND TRANSFERS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX FUND								
CORE								
FUND TRANSFERS								
PARKS SALES TAX	261,551	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	261,551	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL	261,551	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	\$261,551	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00

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CORE DECISION ITEM

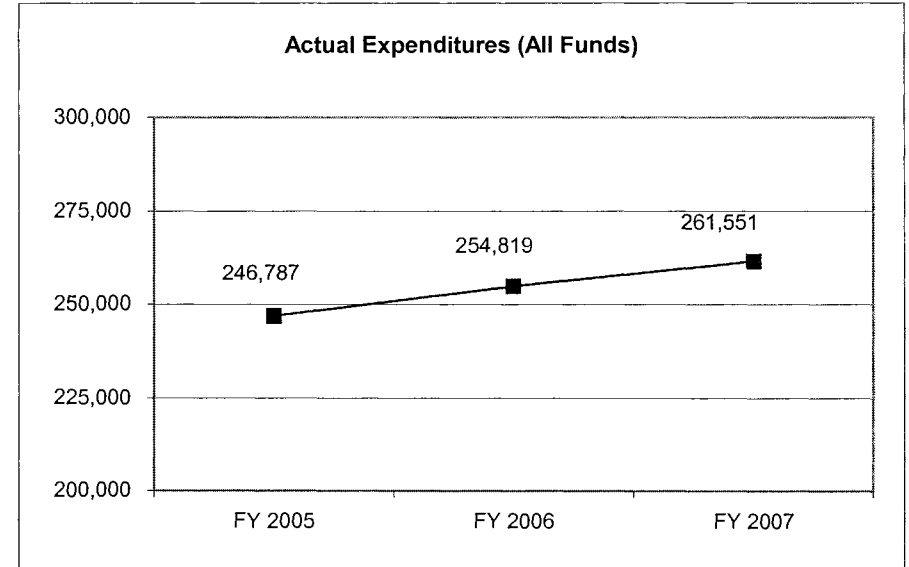
Department of Revenue					Budget Unit <u>87094C</u>				
Division of Customer Services									
Core - Park Sales Tax Fund Transfer									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	240,000	240,000	TRF	0	0	240,000	240,000
Total	0	0	240,000	240,000 E	Total	0	0	240,000	240,000 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Park Sales Tax Fund (0613)					Other Funds: Park Sales Tax Fund (0613)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
The Department of Revenue (department) collects a one-tenth of one percent additional sales tax on the taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a), of the Missouri Constitution authorizes this collection. The department uses this appropriation to transfer funds from the Parks Sales Tax Fund to the credit of the General Revenue Fund.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87094C</u>
Division of Customer Services	
Core - Park Sales Tax Fund Transfer	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.	
Appropriation (All Funds)	246,787	254,820	265,000	240,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	246,787	254,820	265,000	N/A	
Actual Expenditures (All Funds)	246,787	254,819	261,551	N/A	
Unexpended (All Funds)	0	1	3,449	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	0	1	3,449	N/A	
	(1)	(2)	(3)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$46,787 to process transfers.
- (2) Appropriation was increased \$14,820 to process transfers.
- (3) Appropriation was increased \$25,000 to process transfers.

CORE RECONCILIATION

DEPARTMENT OF REVENUE

PARK SALES TAX FUND

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX FUND								
CORE								
FUND TRANSFERS	261,551	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	261,551	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	\$261,551	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$261,551	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
SOIL & WATER SALES TAX FUND									
CORE									
FUND TRANSFERS									
SOIL AND WATER SALES TAX	261,551	0.00	240,000	0.00	240,000	0.00	240,000	0.00	
TOTAL - TRF	261,551	0.00	240,000	0.00	240,000	0.00	240,000	0.00	
TOTAL	261,551	0.00	240,000	0.00	240,000	0.00	240,000	0.00	
GRAND TOTAL	\$261,551	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00	

CORE DECISION ITEM

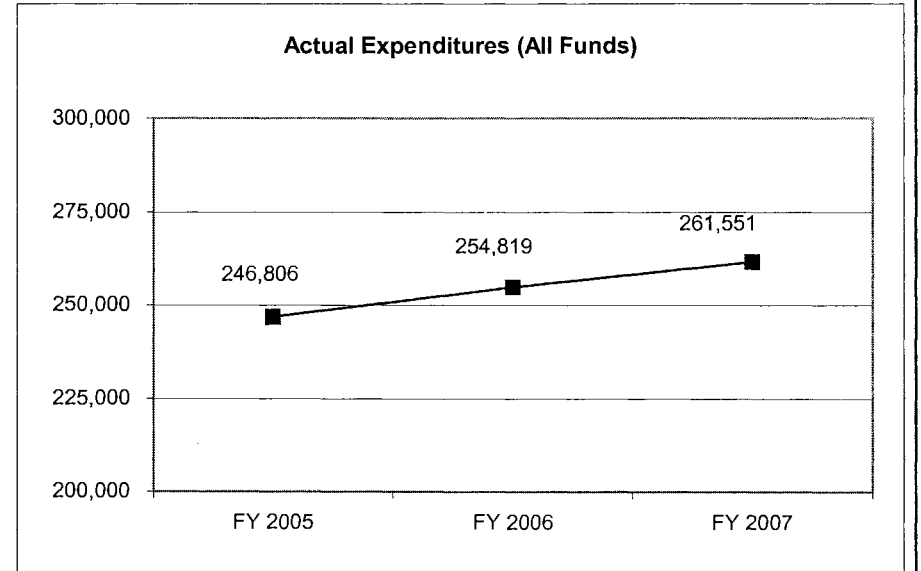
Department of Revenue					Budget Unit <u>87096C</u>				
Division of Customer Services									
Core - Soil and Water Sales Tax Fund									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	240,000	240,000	TRF	0	0	240,000	240,000
Total	0	0	240,000	240,000 E	Total	0	0	240,000	240,000 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
<i>Est. Fringe</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Est. Fringe</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Soil and Water Sales Tax (0614)					Other Funds: Soil and Water Sales Tax (0614)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
The Department of Revenue (department) collects a one-tenth of one percent additional sales tax on the taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a), of the Missouri Constitution authorizes this collection. The department uses this appropriation to transfer funds from the Soil and Water Sales Tax fund to the credit of the General Revenue Fund.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit	87096C
Division of Customer Services		
Core - Soil and Water Sales Tax Fund		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	246,806	254,820	265,000	240,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	246,806	254,820	265,000	N/A
Actual Expenditures (All Funds)	246,806	254,819	261,551	N/A
Unexpended (All Funds)	0	1	3,449	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	1	3,449	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased by \$46,806 to process transfers.
- (2) Appropriation was increased by \$14,820 to process transfers.
- (3) Appropriation was increased by \$25,000 to process transfers.

CORE RECONCILIATION

DEPARTMENT OF REVENUE**SOIL & WATER SALES TAX FUND**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	240,000	240,000	
	Total	0.00	0	0	240,000	240,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALES TAX FUND								
CORE								
FUND TRANSFERS	261,551	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL - TRF	261,551	0.00	240,000	0.00	240,000	0.00	240,000	0.00
GRAND TOTAL	\$261,551	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$261,551	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ST SUPPL DOWNTOWN DVLP TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	2,741,000	0.00	2,741,000	0.00	2,741,000	0.00
TOTAL - TRF	0	0.00	2,741,000	0.00	2,741,000	0.00	2,741,000	0.00
TOTAL	0	0.00	2,741,000	0.00	2,741,000	0.00	2,741,000	0.00
State Suppl Downtown Dev. Incr - 1860008								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	0	0.00	405,400	0.00	405,400	0.00
TOTAL - TRF	0	0.00	0	0.00	405,400	0.00	405,400	0.00
TOTAL	0	0.00	0	0.00	405,400	0.00	405,400	0.00
GRAND TOTAL	\$0	0.00	\$2,741,000	0.00	\$3,146,400	0.00	\$3,146,400	0.00

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CORE DECISION ITEM

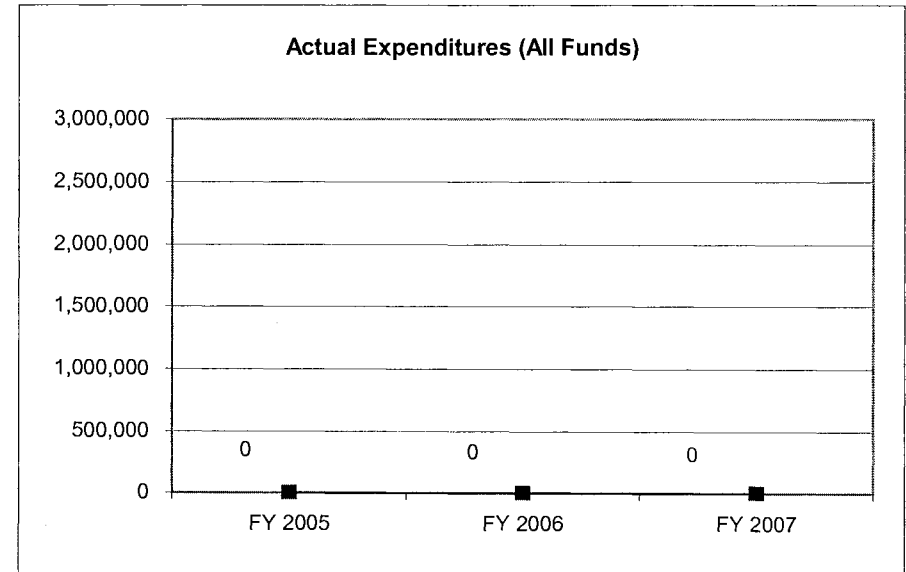
Department of Revenue					Budget Unit <u>87095C</u>				
Division of Customer Services									
Core - State Supplemental Downtown Development Transfer									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	2,741,000	0	0	2,741,000	TRF	2,741,000	0	0	2,741,000
Total	2,741,000	0	0	2,741,000	Total	2,741,000	0	0	2,741,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
<p>This appropriation is used to transfer funds to the State Supplemental Downtown Development Fund. Section 99.963 RSMo, states "the department of revenue shall annually submit the first one hundred fifty million of other net new revenues generated by the development projects to the treasurer for deposit in the state supplemental downtown development fund."</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87095C</u>
Division of Customer Services	
Core - State Supplemental Downtown Development Transfer	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	0	0	0	2,741,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	0	0	0	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
ST SUPPL DOWNTOWN DVLP TRF

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	2,741,000	0	0	2,741,000	
	Total	0.00	2,741,000	0	0	2,741,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	2,741,000	0	0	2,741,000	
	Total	0.00	2,741,000	0	0	2,741,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	2,741,000	0	0	2,741,000	
	Total	0.00	2,741,000	0	0	2,741,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ST SUPPL DOWNTOWN DVLP TRF								
CORE								
FUND TRANSFERS	0	0.00	2,741,000	0.00	2,741,000	0.00	2,741,000	0.00
TOTAL - TRF	0	0.00	2,741,000	0.00	2,741,000	0.00	2,741,000	0.00
GRAND TOTAL	\$0	0.00	\$2,741,000	0.00	\$2,741,000	0.00	\$2,741,000	0.00
GENERAL REVENUE	\$0	0.00	\$2,741,000	0.00	\$2,741,000	0.00	\$2,741,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue Customer Services Division DI Name - State Supplemental Downtown Development Tr DI# 1860008	Budget Unit <u>87095C</u>
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1. AMOUNT OF REQUEST

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	405,400	0	0	405,400
Total	405,400	0	0	405,400
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	405,400	0	0	405,400
Total	405,400	0	0	405,400
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Mandatory Section 99.963 RSMo</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 99.963 states "the department of revenue shall annually submit the first one hundred fifty million of other net new revenues generated by the development projects to the treasurer for deposit in the state supplemental downtown development fund." The department of economic development is projecting an increase in the transfer amount for fiscal year 2009.

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue Customer Services Division DI Name - State Supplemental Downtown Development Tr DI# 1860008	Budget Unit <u>87095C</u>
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4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The current core transfer amount is \$2,741,000. The fiscal year 2009 projection calculated by the Department of Economic Development is \$3,146,400, a \$405,400 increase. The exact transfer amount will be determined at the end of the calendar year and any adjustment will be submitted for the Governor's recommended budget.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions	0						0		
Total PSD	0		0		0		0		0
Transfers	405,400						405,400		
Total TRF	405,400		0		0		405,400		0
Grand Total	405,400	0.0	0	0.0	0	0.0	405,400	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department of Revenue				Budget Unit <u>87095C</u>					
Customer Services Division									
DI Name - State Supplemental Downtown Development Tr DI# 1860008									
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers	405,400						405,400		
Total TRF	405,400		0		0		405,400		0
Grand Total	405,400	0.0	0	0.0	0	0.0	405,400	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue
Customer Services Division
DI Name - State Supplemental Downtown Development Tr DI# 1860008

Budget Unit 87095C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.
N/A

6b. Provide an efficiency measure.
N/A

6c. Provide the number of clients/individuals served, if applicable.
N/A

6d. Provide a customer satisfaction measure, if available.
N/A

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ST SUPPL DOWNTOWN DVLP TRF								
State Suppl Downtown Dev. Incr - 1860008								
FUND TRANSFERS	0	0.00	0	0.00	405,400	0.00	405,400	0.00
TOTAL - TRF	0	0.00	0	0.00	405,400	0.00	405,400	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$405,400	0.00	\$405,400	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$405,400	0.00	\$405,400	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DOWNTOWN REVITAL PRESER TRF									
Downtown Revitalization Transf - 1860009									
FUND TRANSFERS									
GENERAL REVENUE	0	0.00	0	0.00	100,000	0.00	100,000	0.00	
TOTAL - TRF	0	0.00	0	0.00	100,000	0.00	100,000	0.00	
TOTAL	0	0.00	0	0.00	100,000	0.00	100,000	0.00	
GRAND TOTAL	\$0	0.00	\$0	0.00	\$100,000	0.00	\$100,000	0.00	

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue Customer Services Division DI Name - Downtown Revitalization Preservation Transfer DI# 186009	Budget Unit _____
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1. AMOUNT OF REQUEST

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	100,000	0	0	100,000
Total	100,000	0	0	100,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	100,000	0	0	100,000
Total	100,000	0	0	100,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Mandatory</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 99.1092 established within the state treasury the Downtown Revitalization Preservation Fund administered by the Department of Economic Development. The fund shall consist of the following: the first fifteen million dollars of other net new revenues generated annually by the redevelopment projects, money received from costs charged under subsection 7 of section 99.1090 and gifts, contributions, grants, or bequests received from federal, private, or other sources. Subsection 2 of section 99.1092 states that the Department of Revenue shall annually submit the first fifteen million dollars of other net new revenues generated by the redevelopment projects to the treasurer for deposit in the Downtown Revitalization Preservation Fund.

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue Customer Services Division DI Name - Downtown Revitalization Preservation Transfer DI# 186009	Budget Unit _____
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4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Department of Economic Development is projecting the fiscal year 2009 transfer amount to be \$100,000. An exact will be known after the calendar year and any adjustment will be submitted for the Governor's recommended budget.

☐

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions	0						0		
Total PSD	0		0		0		0		0
Transfers	100,000						100,000		
Total TRF	100,000		0		0		100,000		0
Grand Total	100,000	0.0	0	0.0	0	0.0	100,000	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department of Revenue			Budget Unit _____						
Customer Services Division									
DI Name - Downtown Revitalization Preservation Transfer DI# 186009									
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers	100,000						100,000		
Total TRF	100,000		0		0		100,000		0
Grand Total	100,000	0.0	0	0.0	0	0.0	100,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department of Revenue
Customer Services Division
DI Name - Downtown Revitalization Preservation Transfer DI# 186009

Budget Unit _____

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.
N/A

6b. Provide an efficiency measure.
N/A

6c. Provide the number of clients/individuals served, if applicable.
N/A

6d. Provide a customer satisfaction measure, if available.
N/A

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOWNTOWN REVITAL PRESER TRF								
Downtown Revitalization Transf - 1860009								
FUND TRANSFERS	0	0.00	0	0.00	100,000	0.00	100,000	0.00
TOTAL - TRF	0	0.00	0	0.00	100,000	0.00	100,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$100,000	0.00	\$100,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$100,000	0.00	\$100,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
INCOME TAX CHECK OFF TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	438,533	0.00	396,000	0.00	396,000	0.00	396,000	0.00	
TOTAL - TRF	438,533	0.00	396,000	0.00	396,000	0.00	396,000	0.00	
TOTAL	438,533	0.00	396,000	0.00	396,000	0.00	396,000	0.00	
GRAND TOTAL	\$438,533	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87100C</u>						
Division of Customer Services											
Core - Income Tax Check-Off Transfers											
1. CORE FINANCIAL SUMMARY											
FY 2009 Budget Request					FY 2009 Governor's Recommendation						
	GR	Federal	Other	Total		GR	Fed	Other	Total		
PS	0	0	0	0	PS	0	0	0	0		
EE	0	0	0	0	EE	0	0	0	0		
PSD	0	0	0	0	PSD	0	0	0	0		
TRF	396,000	0	0	396,000	TRF	396,000	0	0	396,000		
Total	<u>396,000</u>	<u>0</u>	<u>0</u>	<u>396,000</u> E	Total	<u>396,000</u>	<u>0</u>	<u>0</u>	<u>396,000</u> E		
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00		
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0		
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						
Other Funds:	See Core Description below.				Other Funds:						
Notes:	The Department of Revenue requests the continuation of the "E" on these appropriations.										
2. CORE DESCRIPTION											
<p>The Department of Revenue (department) requests funding be transferred from the General Revenue Fund (0101) to:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top; padding: 5px;"> Division of Aging Elderly Home-Delivered Meals Trust Fund (0296) Children's Trust Fund (0694) Workers' Memorial Fund (0895) ALS Lou Gehrig's Disease (0703) Muscular Dystrophy Association (0707) National Multiple Sclerosis Society (0709) American Heart Association (0714) Missouri Public Service Health Fund (0298) Childhood Lead Testing Fund (0899) </td> <td style="width: 50%; vertical-align: top; padding: 5px;"> Veterans' Trust Fund (0579) National Guard Trust Fund (0900) American Cancer Society Heartland Division, Inc. (0700) American Lung Association of Missouri (0704) Arthritis Foundation (0708) American Diabetes Association Gateway Area (0713) March of Dimes (0716) After School Retreat Reading and Assessment (0732) Missouri Military Family Relief Fund (0719) </td> </tr> </table> <p>Sections 143.1000 through 143.1025 RSMo, allow any individual or corporation entitled to a tax refund in an amount sufficient to make a designation pursuant to this section to designate that \$2 or any amount in excess of \$2 on a single return and \$4 or any amount in excess of \$4 on a combined return, of the refund due be credited to the trust funds indicated above. The department collects the contributions on the various income and corporate tax returns and then transfers the collected amount to the appropriate fund.</p>										Division of Aging Elderly Home-Delivered Meals Trust Fund (0296) Children's Trust Fund (0694) Workers' Memorial Fund (0895) ALS Lou Gehrig's Disease (0703) Muscular Dystrophy Association (0707) National Multiple Sclerosis Society (0709) American Heart Association (0714) Missouri Public Service Health Fund (0298) Childhood Lead Testing Fund (0899)	Veterans' Trust Fund (0579) National Guard Trust Fund (0900) American Cancer Society Heartland Division, Inc. (0700) American Lung Association of Missouri (0704) Arthritis Foundation (0708) American Diabetes Association Gateway Area (0713) March of Dimes (0716) After School Retreat Reading and Assessment (0732) Missouri Military Family Relief Fund (0719)
Division of Aging Elderly Home-Delivered Meals Trust Fund (0296) Children's Trust Fund (0694) Workers' Memorial Fund (0895) ALS Lou Gehrig's Disease (0703) Muscular Dystrophy Association (0707) National Multiple Sclerosis Society (0709) American Heart Association (0714) Missouri Public Service Health Fund (0298) Childhood Lead Testing Fund (0899)	Veterans' Trust Fund (0579) National Guard Trust Fund (0900) American Cancer Society Heartland Division, Inc. (0700) American Lung Association of Missouri (0704) Arthritis Foundation (0708) American Diabetes Association Gateway Area (0713) March of Dimes (0716) After School Retreat Reading and Assessment (0732) Missouri Military Family Relief Fund (0719)										

CORE DECISION ITEM

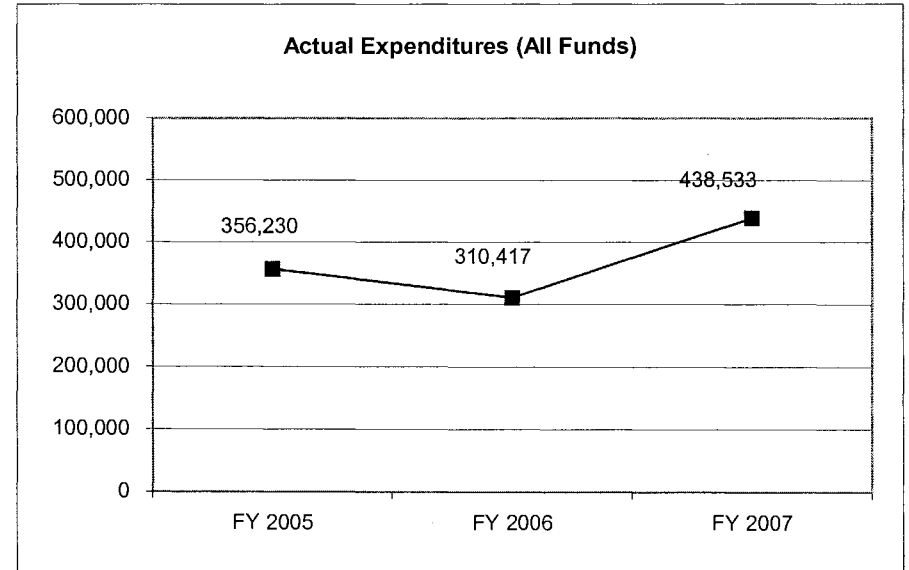
Department of Revenue	Budget Unit <u>87100C</u>
Division of Customer Services	
Core - Income Tax Check-Off Transfers	

3. PROGRAM LISTING (list programs included in this core funding)

N/A

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	356,230	418,224	552,369	396,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	356,230	418,224	552,369	N/A
Actual Expenditures (All Funds)	356,230	310,417	438,533	N/A
Unexpended (All Funds)	0	107,807	113,836	N/A
Unexpended, by Fund:				
General Revenue	0	107,807	113,836	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$13,006 to process transfers.
- (2) Appropriation was increased \$75,000 to process transfers.
- (3) Appropriation was increased \$156,369 to process transfers.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF TRANSFER

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	396,000	0	0	396,000	
	Total	0.00	396,000	0	0	396,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	396,000	0	0	396,000	
	Total	0.00	396,000	0	0	396,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	396,000	0	0	396,000	
	Total	0.00	396,000	0	0	396,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
FUND TRANSFERS	438,533	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL - TRF	438,533	0.00	396,000	0.00	396,000	0.00	396,000	0.00
GRAND TOTAL	\$438,533	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00
GENERAL REVENUE	\$438,533	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
FUND TRANSFERS								
ELDERLY HOME-DELIVER MEALS TRU	0	0.00	2,831	0.00	2,831	0.00	2,831	0.00
MO PUBLIC HEALTH SERVICES	0	0.00	202	0.00	202	0.00	202	0.00
VETERANS TRUST FUND	0	0.00	1,985	0.00	1,985	0.00	1,985	0.00
CHILDREN'S TRUST	2,060	0.00	5,000	0.00	4,750	0.00	4,750	0.00
AMER CANCER SOC, HEARTLAND DIV	0	0.00	250	0.00	250	0.00	250	0.00
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	250	0.00
AMERICAN LUNG ASSOC OF MO	0	0.00	250	0.00	250	0.00	250	0.00
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	250	0.00
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	250	0.00
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	250	0.00
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	250	0.00
MISSOURI MILITARY FAMILY RELIE	0	0.00	250	0.00	250	0.00	250	0.00
AFT SCH READ & ASSESS GRANT PR	0	0.00	0	0.00	250	0.00	250	0.00
WORKERS MEMORIAL	0	0.00	250	0.00	250	0.00	250	0.00
CHILDHOOD LEAD TESTING	0	0.00	250	0.00	250	0.00	250	0.00
NATIONAL GUARD TRUST	26	0.00	651	0.00	651	0.00	651	0.00
TOTAL - TRF	2,086	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL	2,086	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	\$2,086	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87105C
Division of Customer Services		
Core - Check-Off Erroneously Deposit Transfers		

1. CORE FINANCIAL SUMMARY

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	13,669	13,669
Total	0	0	13,669	13,669 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description below.

Notes: The Department of Revenue requests the continuation of the "E" on these appropriations.

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	13,669	13,669
Total	0	0	13,669	13,669 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue (department) requests funding be transferred from the following funds to the General Revenue Fund (0101):

Division of Aging Elderly Home-Delivered Meals Trust Fund (0296)
 Children's Trust Fund (0694)
 Workers' Memorial Fund (0895)
 ALS Lou Gehrig's Disease (0703)
 Muscular Dystrophy Association (0707)
 National Multiple Sclerosis Society (0709)
 American Heart Association (0714)
 Missouri Public Service Health Fund (0298)
 Childhood Lead Testing Fund (0899)

Veterans' Trust Fund (0579)
 National Guard Trust Fund (0900)
 American Cancer Society Heartland Division, Inc. (0700)
 American Lung Association of Missouri (0704)
 Arthritis Foundation (0708)
 American Diabetes Association Gateway Area (0713)
 March of Dimes (0716)
 After School Retreat Reading and Assessment (0732)
 Missouri Military Family Relief Fund (0719)

The state of Missouri requests a mechanism to allow a reverse of a transfer from the above funds to the General Revenue Fund (0101).

CORE DECISION ITEM

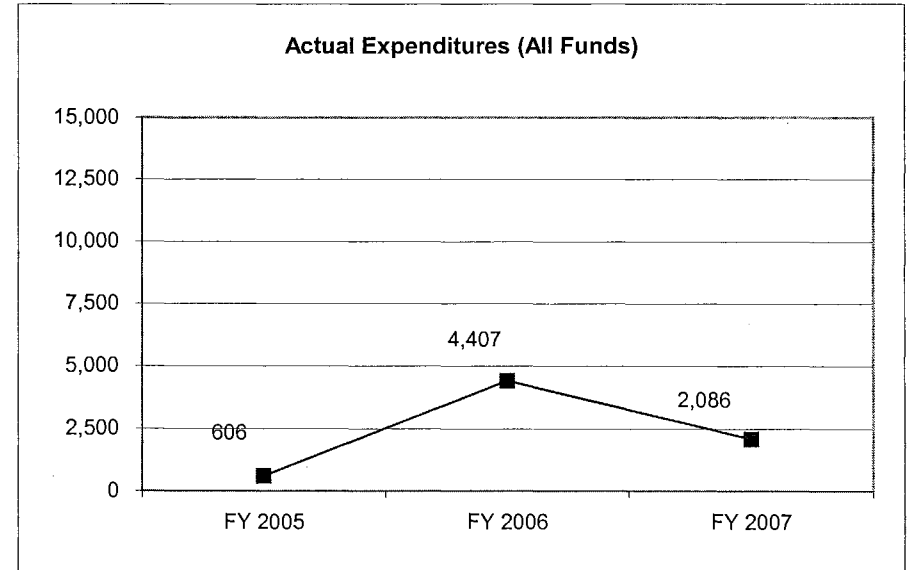
Department of Revenue	Budget Unit	87105C
Division of Customer Services		
Core - Check-Off Erroneously Deposit Transfers		

3. PROGRAM LISTING (list programs included in this core funding)

N/A

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	13,169	13,169	13,669	13,669 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	13,169	13,169	13,669	N/A
Actual Expenditures (All Funds)	606	4,407	2,086	N/A
Unexpended (All Funds)	12,563	8,762	11,583	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	12,563	8,762	11,583	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE
CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
FUND TRANSFERS	2,086	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL - TRF	2,086	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	\$2,086	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,086	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
INCOME TAX CHECK OFF DISTRIBU									
CORE									
PROGRAM-SPECIFIC									
AMER CANCER SOC, HEARTLAND DIV	8,074	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
ALS LOU GEHRIG'S DISEASE	3,499	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
AMERICAN LUNG ASSOC OF MO	1,097	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	1,219	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
ARTHRITIS FOUNDATION	1,071	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	3,757	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
AMER DIABETES ASSN GATEWAY ARE	5,032	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
AMERICAN HEART ASSOCIATION	4,219	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
MARCH OF DIMES	2,483	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
TOTAL - PD	30,451	0.00	31,500	0.00	31,500	0.00	31,500	0.00	
TOTAL	30,451	0.00	31,500	0.00	31,500	0.00	31,500	0.00	
GRAND TOTAL	\$30,451	0.00	\$31,500	0.00	\$31,500	0.00	\$31,500	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit 87106C				
Division of Customer Services									
Core - Income Tax Check-Off Distributions									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	31,500	31,500	PSD	0	0	31,500	31,500
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	31,500	31,500 E	Total	0	0	31,500	31,500 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	American Cancer Society Heartland Div (0700), ALS Lou Gehrig's Disease (0703), American Lung Association of Missouri (0704), Muscular Dystrophy Association (0707), Arthritis Foundation (0708), National Multiple Sclerosis Society (0709), American Diabetes Association Gateway Area (0713), American Heart Association (0714) March of Dimes (0716)				Other Funds:	American Cancer Society Heartland Div (0700), ALS Lou Gehrig's Disease (0703), American Lung Association of Missouri (0704), Muscular Dystrophy Association (0707), Arthritis Foundation (0708), National Multiple Sclerosis Society (0709), American Diabetes Association Gateway Area (0713), American Heart Association (0714) March of Dimes (0716)			
Notes:	The Department of Revenue requests the continuation of the "E" on the distribution appropriations.								
2. CORE DESCRIPTION									
Section 143.605 RSMo, stipulates that the Department of Revenue (department) establish a procedure by which the moneys deposited by the State Treasurer's Office in the trust funds established by this legislation shall be distributed semiannually to the nine trust funds. The department requests funding transfer authority from the American Cancer Society Heartland Division Fund (0700); ALS Lou Gehrig's Disease Fund (0703); American Lung Association of Missouri Fund (0704); Muscular Dystrophy Association Fund (0707); Arthritis Foundation Fund (0708); National Multiple Sclerosis Society Fund (0709); American Diabetes Association Gateway Area Fund (0713); American Heart Association Fund (0714); or the March of Dimes Fund (0716) to the appropriate charitable trust funds.									

CORE DECISION ITEM

Department of Revenue
Division of Customer Services
Core - Income Tax Check-Off Distributions

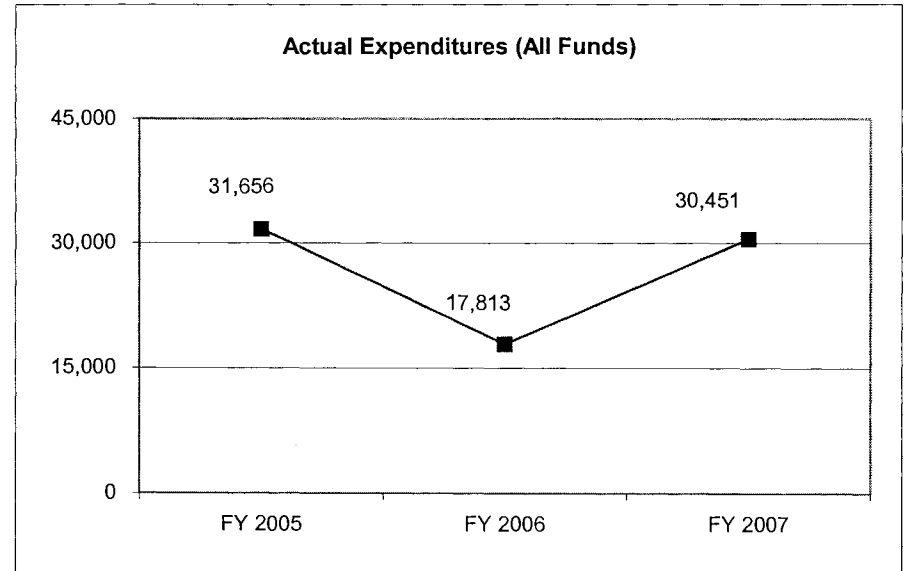
Budget Unit 87106C

3. PROGRAM LISTING (list programs included in this core funding)

N/A

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.	
Appropriation (All Funds)	31,656	19,918	31,500	31,500	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	31,656	19,918	31,500	N/A	
Actual Expenditures (All Funds)	31,656	17,813	30,451	N/A	
Unexpended (All Funds)	0	2,105	1,049	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	0	2,105	1,049	N/A	
	(1)	(2)	(3)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$22,656 to process distributions.
- (2) Appropriation was increased \$10,918 to process distributions.
- (3) Appropriation was increased \$7,102 to process distributions.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF DISTRIBU

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	31,500	31,500	
	Total	0.00	0	0	31,500	31,500	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	31,500	31,500	
	Total	0.00	0	0	31,500	31,500	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	31,500	31,500	
	Total	0.00	0	0	31,500	31,500	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	30,451	0.00	31,500	0.00	31,500	0.00	31,500	0.00
TOTAL - PD	30,451	0.00	31,500	0.00	31,500	0.00	31,500	0.00
GRAND TOTAL	\$30,451	0.00	\$31,500	0.00	\$31,500	0.00	\$31,500	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$30,451	0.00	\$31,500	0.00	\$31,500	0.00	\$31,500	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
CORE								
FUND TRANSFERS								
DEPT OF REVENUE INFORMATION	0	0.00	975,000	0.00	250,000	0.00	250,000	0.00
TOTAL - TRF	0	0.00	975,000	0.00	250,000	0.00	250,000	0.00
TOTAL	0	0.00	975,000	0.00	250,000	0.00	250,000	0.00
GRAND TOTAL	\$0	0.00	\$975,000	0.00	\$250,000	0.00	\$250,000	0.00

CORE DECISION ITEM

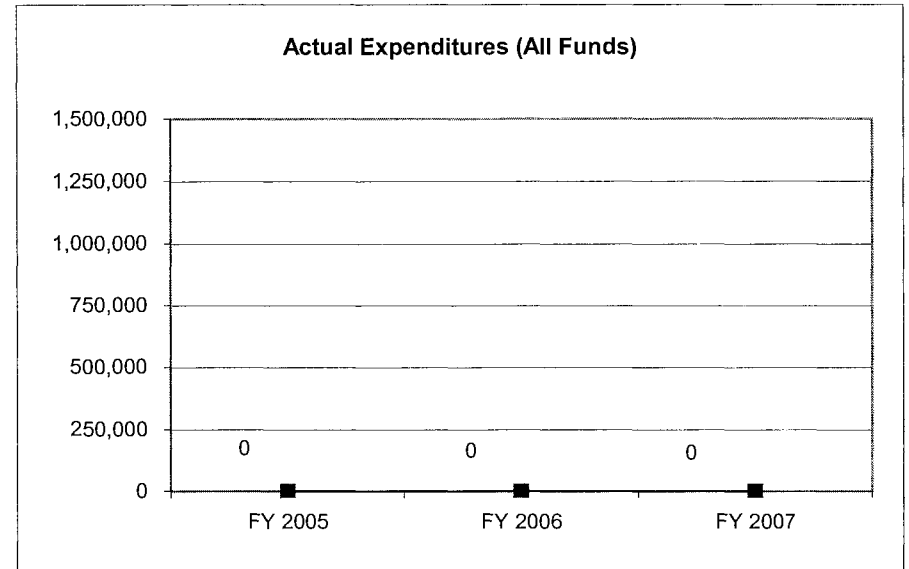
Department of Revenue					Budget Unit <u>87110C</u>				
Division of Customer Services									
Core - DOR Information Fund Transfer									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	250,000	250,000	TRF	0	0	250,000	250,000
Total	0	0	250,000	250,000 E	Total	0	0	250,000	250,000 E
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: DOR Information Fund (0619)					Other Funds: DOR Information Fund (0619)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
<p>The Department of Revenue (department), at the end of each state fiscal year, determines the amount that the State Treasurer is to transfer from the DOR Information Fund (0619) to the State Highways and Transportation Department Fund (0644) pursuant to subdivision (1) of Section 32.067, RSMo. The following is used to determine the amount transferred:</p> <p>The amount of monies derived from highway users as an incident to their use or right to use the highways of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in subdivision (1) of Section 32.067, RSMo, equals the request for transfer sent to the State Treasurer for a transfer from the DOR Information Fund (0619) to the State Highways and Transportation Department Fund (0644).</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87110C</u>
Division of Customer Services	
Core - DOR Information Fund Transfer	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	1,454,843	975,000	975,000	975,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	1,454,843	975,000	975,000	N/A
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	1,454,843	975,000	975,000	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,454,843	975,000	975,000	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE

DOR INFO FUND TRANSFER

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	975,000	975,000	
	Total	0.00	0	0	975,000	975,000	
DEPARTMENT CORE ADJUSTMENTS							
Core Reduction	[#1084] TRF	0.00	0	0	(725,000)	(725,000)	Reduce core to more closely reflect expenditures.
NET DEPARTMENT CHANGES		0.00	0	0	(725,000)	(725,000)	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	250,000	250,000	
	Total	0.00	0	0	250,000	250,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
CORE								
FUND TRANSFERS	0	0.00	975,000	0.00	250,000	0.00	250,000	0.00
TOTAL - TRF	0	0.00	975,000	0.00	250,000	0.00	250,000	0.00
GRAND TOTAL	\$0	0.00	\$975,000	0.00	\$250,000	0.00	\$250,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$975,000	0.00	\$250,000	0.00	\$250,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
MOTOR FUEL TAX TRANSFER									
CORE									
FUND TRANSFERS									
MOTOR FUEL TAX	557,427,894	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
TOTAL - TRF	557,427,894	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
TOTAL	557,427,894	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
GRAND TOTAL	\$557,427,894	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	

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CORE DECISION ITEM

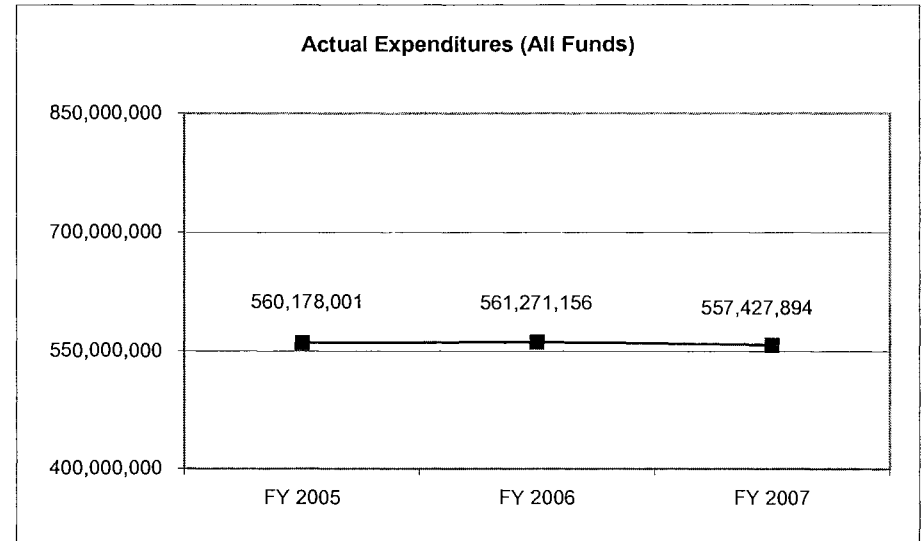
Department of Revenue					Budget Unit <u>87120C</u>				
Division of Customer Services									
Core - Motor Fuel Tax Transfer									
1. CORE FINANCIAL SUMMARY									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	560,178,001	560,178,001	TRF	0	0	560,178,001	560,178,001
Total	<u>0</u>	<u>0</u>	<u>560,178,001</u>	<u>560,178,001</u> E	Total	<u>0</u>	<u>0</u>	<u>560,178,001</u>	<u>560,178,001</u> E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
<i>Est. Fringe</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<i>Est. Fringe</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Motor Fuel Tax (0673)					Other Funds: Motor Fuel Tax (0673)				
Notes: The Department of Revenue requests the continuation of the "E" on this appropriation.									
2. CORE DESCRIPTION									
The Department of Revenue requests funding be transferred from the Motor Fuel Tax Fund (0673) to the State Highways and Transportation Department Fund (0644) as authorized by Section 142.345 RSMo.									
3. PROGRAM LISTING (list programs included in this core funding)									
N/A									

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87120C</u>
Division of Customer Services	
Core - Motor Fuel Tax Transfer	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.	
Appropriation (All Funds)	560,178,001	568,533,075	560,178,001	560,178,001	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	560,178,001	568,533,075	560,178,001	N/A	
Actual Expenditures (All Funds)	560,178,001	561,271,156	557,427,894	N/A	
Unexpended (All Funds)	0	7,261,919	2,750,107	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	0	7,261,919	2,750,107	N/A	
	(1)	(2)			



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

- (1) Appropriation was increased \$89,631,098 to process transfers.
 (2) Appropriation was increased \$97,986,172 to process transfers.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
MOTOR FUEL TAX TRANSFER

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
CORE								
FUND TRANSFERS	557,427,894	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	557,427,894	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
GRAND TOTAL	\$557,427,894	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$557,427,894	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
GENERAL REVENUE TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	1,151,837	0.00	0	0.00	0	0.00	0	0.00	
TOTAL - TRF	1,151,837	0.00	0	0.00	0	0.00	0	0.00	
TOTAL	1,151,837	0.00	0	0.00	0	0.00	0	0.00	
Amendment 3 Transfer - 1860007									
FUND TRANSFERS									
GENERAL REVENUE	0	0.00	0	0.00	1,700,000	0.00	0	0.00	
TOTAL - TRF	0	0.00	0	0.00	1,700,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	1,700,000	0.00	0	0.00	
GRAND TOTAL	\$1,151,837	0.00	\$0	0.00	\$1,700,000	0.00	\$0	0.00	

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue	Budget Unit 87116C
Division - Highway Collections	
DI Name - Amendment 3 Transfer	DI#1860003

1. AMOUNT OF REQUEST

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1,700,000	0	0	1,700,000
Total	1,700,000	0	0	1,700,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input checked="" type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Constitutional Amendment 3, passed in the 2004 General Election, limits the amount of highway funding the Department of Revenue (department) may spend for the cost of collecting highway funds. The limit is up to but not exceeding 3 percent of a particular tax or fee collected pursuant to Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri.

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue	Budget Unit 87116C
Division - Highway Collections	
DI Name - Amendment 3 Transfer	DI#1860003

Highway funds are appropriated to the department based on revenue consensus figures. At the end of each fiscal year, the Office of Administration's Division of Budget and Planning reconciles the estimated revenue collections to actual collections and determines the amount the department should have received from highway funds. This request will allow the department to transfer funds owed from the General Revenue Fund to the State Highways and Transportation Department Fund if the department exceeds the highway funding limit.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Actual collections of motor fuel, motor vehicle sales tax, and motor vehicle and driver license fees are compared to the highway funds appropriated to the Department of Revenue. The transfer amount is what should have been appropriated from the General Revenue Fund.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers	1,700,000						1,700,000		
Total TRF	1,700,000		0		0		1,700,000		0
Grand Total	1,700,000	0.0	0	0.0	0	0.0	1,700,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 8

Department of Revenue		Budget Unit <u>87116C</u>							
Division - Highway Collections									
DI Name - Amendment 3 Transfer		DI#1860003							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions									
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 5 OF 8

Department of Revenue	Budget Unit <u>87116C</u>
Division - Highway Collections	
DI Name - Amendment 3 Transfer	DI#1860003

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE TRANSFER								
CORE								
FUND TRANSFERS	1,151,837	0.00	0	0.00	0	0.00	0	0.00
TOTAL - TRF	1,151,837	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$1,151,837	0.00	\$0	0.00	\$0	0.00	\$0	0.00
GENERAL REVENUE	\$1,151,837	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE TRANSFER								
Amendment 3 Transfer - 1860007								
FUND TRANSFERS	0	0.00	0	0.00	1,700,000	0.00	0	0.00
TOTAL - TRF	0	0.00	0	0.00	1,700,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1,700,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,700,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86911C	DEPARTMENT: Revenue
BUDGET UNIT NAME: State Tax Commission	DIVISION: State Tax Commission

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The State Tax Commission is requesting 20% flexibility based on total GR funding for FY-2009. This request is the same flexibility approved for FY-2008, 2007 & 2006.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$102,500	\$50,000-\$100,000	\$50,000-\$100,000

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Due to retirement/terminations, flexibility was used to meet increased operational expenses which included increased fuel costs associated with field staff travel as well as the replacement of vehicles with mileage in excess of 180,000 miles.	Flexibility will be used to meet increased expenditures as well as educational costs for appraiser certification.

STATE TAX COMMISSION

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	2,408,504	56.83	2,710,263	60.75	2,710,263	60.75	2,710,263	60.75
TOTAL - PS	2,408,504	56.83	2,710,263	60.75	2,710,263	60.75	2,710,263	60.75
EXPENSE & EQUIPMENT								
GENERAL REVENUE	379,636	0.00	259,315	0.00	259,315	0.00	259,315	0.00
TOTAL - EE	379,636	0.00	259,315	0.00	259,315	0.00	259,315	0.00
TOTAL	2,788,140	56.83	2,969,578	60.75	2,969,578	60.75	2,969,578	60.75
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	81,307	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	81,307	0.00
TOTAL	0	0.00	0	0.00	0	0.00	81,307	0.00
Sales Letter Questionnaire - 1860015								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	5,000	0.00	5,000	0.00
TOTAL - EE	0	0.00	0	0.00	5,000	0.00	5,000	0.00
TOTAL	0	0.00	0	0.00	5,000	0.00	5,000	0.00
Fuel Cost Increase - 1860016								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	18,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	18,000	0.00	0	0.00
TOTAL	0	0.00	0	0.00	18,000	0.00	0	0.00

STATE TAX COMMISSION

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Comprehensive Sales Database - 1860017								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	35,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	35,000	0.00	0	0.00
TOTAL	0	0.00	0	0.00	35,000	0.00	0	0.00
GRAND TOTAL	\$2,788,140	56.83	\$2,969,578	60.75	\$3,027,578	60.75	\$3,055,885	60.75

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CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit	86911C	
Division	State Tax Commission			
Core -	State Tax Commission			

1. CORE FINANCIAL SUMMARY

	FY 2009 Budget Request					FY 2009 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	2,710,263	0	0	2,710,263	PS	2,710,263	0	0	2,710,263
EE	259,315	0	0	259,315	EE	259,315	0	0	259,315
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,969,578	0	0	2,969,578	Total	2,969,578	0	0	2,969,578
 FTE	 60.75	 0.00	 0.00	 60.75	 FTE	 60.75	 0.00	 0.00	 60.75

Est. Fringe	1,348,627	0	0	1,348,627
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. CORE DESCRIPTION

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:

- 1) To equalize inter and intra county assessments,
- 2) Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
- 3) Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
- 4) Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
- 5) Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and
- 6) Assess the distributable property of railroads and public utilities.

3. PROGRAM LISTING (list programs included in this core funding)

Administration

Legal

Original Assessment

Ratio Study

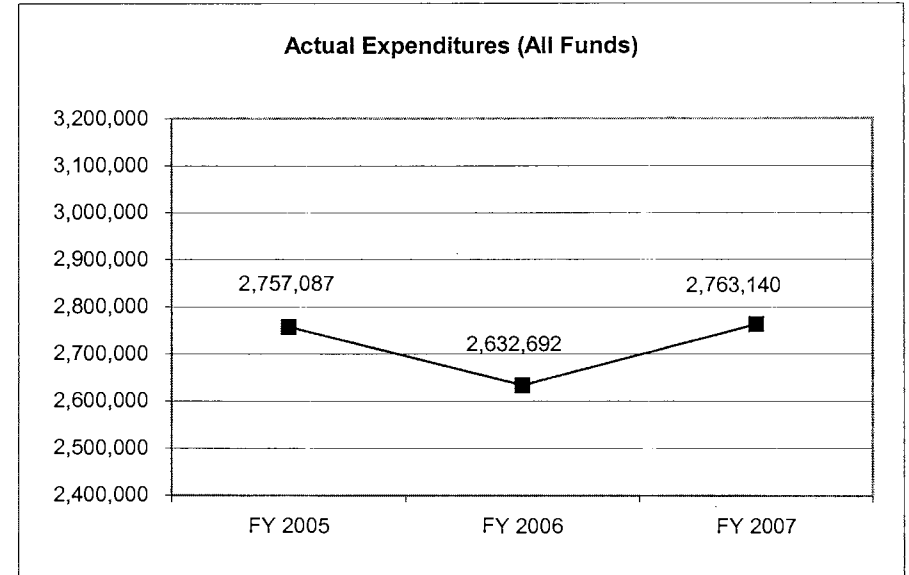
Technical Assistance

CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit	86911C
Division	State Tax Commission		
Core -	State Tax Commission		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	2,862,088	2,718,984	2,890,639	2,969,578
Less Reverted (All Funds)	(105,005)	(72,913)	(78,555)	N/A
Budget Authority (All Funds)	2,757,083	2,646,071	2,812,084	N/A
Actual Expenditures (All Funds)	2,757,087	2,632,692	2,763,140	N/A
Unexpended (All Funds)	(4)	13,379	48,944	N/A
Unexpended, by Fund:				
General Revenue	(4)	13,379	48,944	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION DETAIL

STATE TAX COMMISSION

STATE TAX COMMISSION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	60.75	2,710,263	0	0	2,710,263	
	EE	0.00	259,315	0	0	259,315	
	Total	60.75	2,969,578	0	0	2,969,578	
DEPARTMENT CORE REQUEST							
	PS	60.75	2,710,263	0	0	2,710,263	
	EE	0.00	259,315	0	0	259,315	
	Total	60.75	2,969,578	0	0	2,969,578	
GOVERNOR'S RECOMMENDED CORE							
	PS	60.75	2,710,263	0	0	2,710,263	
	EE	0.00	259,315	0	0	259,315	
	Total	60.75	2,969,578	0	0	2,969,578	

STATE TAX COMMISSION

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	83,770	2.79	96,257	3.00	64,171	2.00	64,171	2.00
SR OFC SUPPORT ASST (STENO)	28,820	1.00	29,580	1.00	29,580	1.00	29,580	1.00
RESEARCH ANAL II	28,475	0.83	41,200	1.00	41,200	1.00	41,200	1.00
EXECUTIVE I	6,123	0.21	0	0.00	34,086	1.00	34,086	1.00
MEDIATOR	4,763	0.11	23,041	0.75	18,041	0.75	18,041	0.75
ASSESSMENT REP I TAX COMM	67,474	2.14	0	0.00	0	0.00	0	0.00
ASSESSMENT REP II TAX COMM	251,572	7.00	371,004	10.00	371,004	10.00	371,004	10.00
APPRAISER I	90,118	2.97	0	0.00	0	0.00	0	0.00
APPRAISER II	682,286	19.87	829,783	23.00	829,783	23.00	829,783	23.00
APPRAISER III	75,753	1.82	87,838	2.00	87,838	2.00	87,838	2.00
APPRAISER SUPERVISOR	181,152	3.75	199,362	4.00	199,362	4.00	199,362	4.00
APPRAISAL SPECIALIST	71,625	1.25	111,172	2.00	111,172	2.00	111,172	2.00
TAX COMMISSION MANAGER, BAND 2	61,386	1.13	113,640	2.00	113,640	2.00	113,640	2.00
TAX COMMISSION MANAGER, BAND 3	183,991	3.00	201,553	3.00	201,553	3.00	201,553	3.00
PROJECT SPECIALIST	425	0.01	0	0.00	0	0.00	0	0.00
CHIEF COUNSEL	65,851	1.00	67,186	1.00	67,186	1.00	67,186	1.00
HEARINGS OFFICER	93,953	2.01	45,538	1.00	45,538	1.00	45,538	1.00
COMMISSION MEMBER	197,759	2.00	204,017	2.00	204,017	2.00	204,017	2.00
COMMISSION CHAIRMAN	98,880	1.00	102,009	1.00	102,009	1.00	102,009	1.00
SENIOR HEARINGS OFFICER	53,242	1.00	100,465	2.00	100,465	2.00	100,465	2.00
SPECIAL ASST OFFICE & CLERICAL	29,994	0.94	33,683	1.00	33,683	1.00	33,683	1.00
PRINCIPAL ASST BOARD/COMMISSON	51,092	1.00	52,935	1.00	55,935	1.00	55,935	1.00
TOTAL - PS	2,408,504	56.83	2,710,263	60.75	2,710,263	60.75	2,710,263	60.75
TRAVEL, IN-STATE	120,898	0.00	111,201	0.00	117,197	0.00	117,197	0.00
TRAVEL, OUT-OF-STATE	3,821	0.00	2,500	0.00	2,500	0.00	2,500	0.00
SUPPLIES	75,211	0.00	74,900	0.00	74,900	0.00	74,900	0.00
PROFESSIONAL DEVELOPMENT	15,506	0.00	4,180	0.00	8,180	0.00	8,180	0.00
COMMUNICATION SERV & SUPP	13,774	0.00	14,138	0.00	14,138	0.00	14,138	0.00
PROFESSIONAL SERVICES	77,903	0.00	16,169	0.00	16,371	0.00	16,371	0.00
JANITORIAL SERVICES	0	0.00	102	0.00	0	0.00	0	0.00
M&R SERVICES	34,236	0.00	15,071	0.00	20,071	0.00	20,071	0.00
COMPUTER EQUIPMENT	4,452	0.00	0	0.00	0	0.00	0	0.00

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STATE TAX COMMISSION

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
MOTORIZED EQUIPMENT	29,833	0.00	836	0.00	736	0.00	736	0.00
OFFICE EQUIPMENT	476	0.00	6,696	0.00	700	0.00	700	0.00
OTHER EQUIPMENT	256	0.00	10,100	0.00	1,100	0.00	1,100	0.00
REAL PROPERTY RENTALS & LEASES	90	0.00	1,312	0.00	1,312	0.00	1,312	0.00
EQUIPMENT RENTALS & LEASES	2,631	0.00	1,000	0.00	1,000	0.00	1,000	0.00
MISCELLANEOUS EXPENSES	549	0.00	1,110	0.00	1,110	0.00	1,110	0.00
TOTAL - EE	379,636	0.00	259,315	0.00	259,315	0.00	259,315	0.00
GRAND TOTAL	\$2,788,140	56.83	\$2,969,578	60.75	\$2,969,578	60.75	\$2,969,578	60.75
GENERAL REVENUE	\$2,788,140	56.83	\$2,969,578	60.75	\$2,969,578	60.75	\$2,969,578	60.75
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Administration

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section provides the necessary administrative support for all employees of the State Tax Commission. More specifically, it provides budgeting, accounts payable, accounts receivable, payroll and personnel services. The three Commissioners are an integral part of the Administrative Section and they perform functions which transcend the entire organization inclusive of hearing and writing decisions, implementing statewide assessment procedures and submitting orders to guarantee compliance with statutory and constitutional requirements associated with the assessment process in the state.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Chapter 138, RSMo

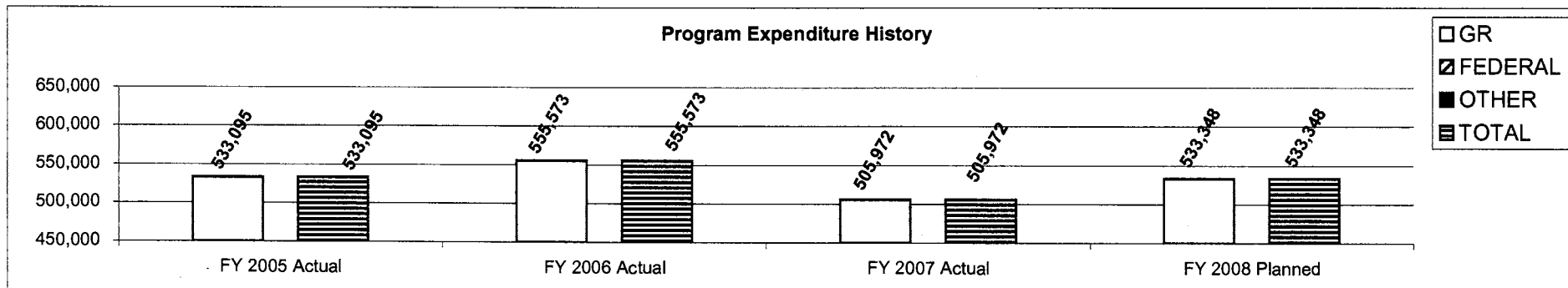
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Administration

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section renders legal advice to the Commission; handles litigation involving the State Tax Commission in the courts; coordinates legal matters with the Attorney General's office; conducts hearings in assessment appeals before the Commission; and assists the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.430 and 138.431, RSMo

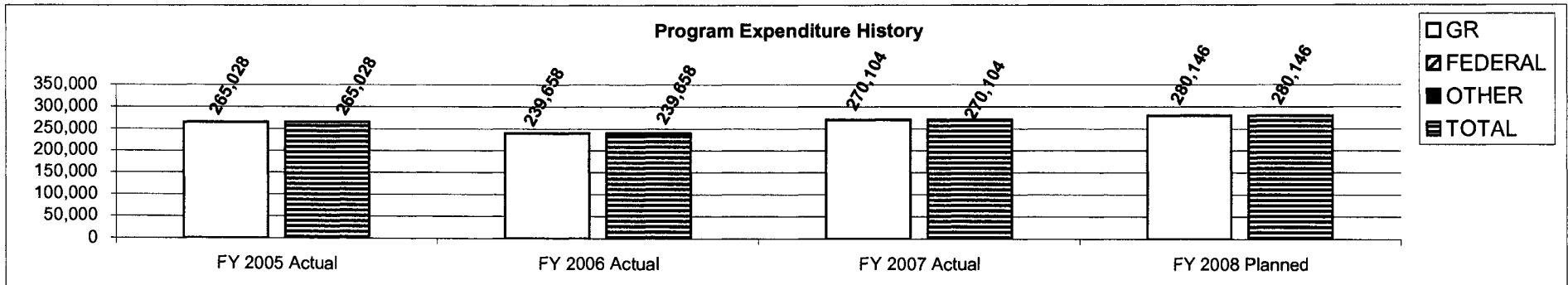
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

	FY 2005		FY 2006		APPEALS FILED FY 2007		FY 2008	FY 2009	FY 2010
	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Projected	Projected
Appeals	1,500	753	4,000	5,233	1,500	2,800	6,000	1,500	5,000

7b. Provide an efficiency measure.

	APPEALS DISPOSITION					
	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Disposals	2,054	3,431	2,310	3,500	2,000	3,500

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section has the duty of the original assessment of the distributable property held by public utilities, railroads, freight line companies, airlines and related entities. This section performs in excess of 600 complex unitary valuation appraisals equating to \$160 billion market value of companies with a taxable nexus in this state. The appraisals conducted by this section results in \$250 million in local revenues.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.420, Section 151, 153 and 155 RSMo

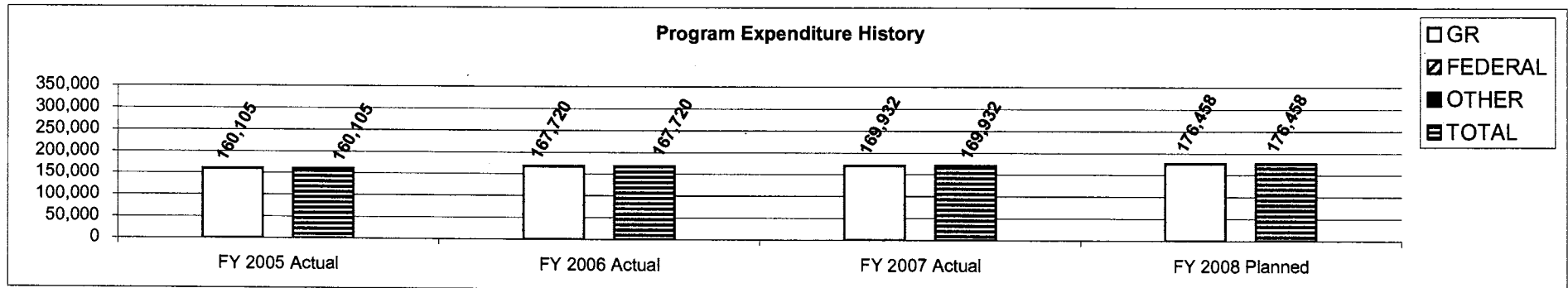
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

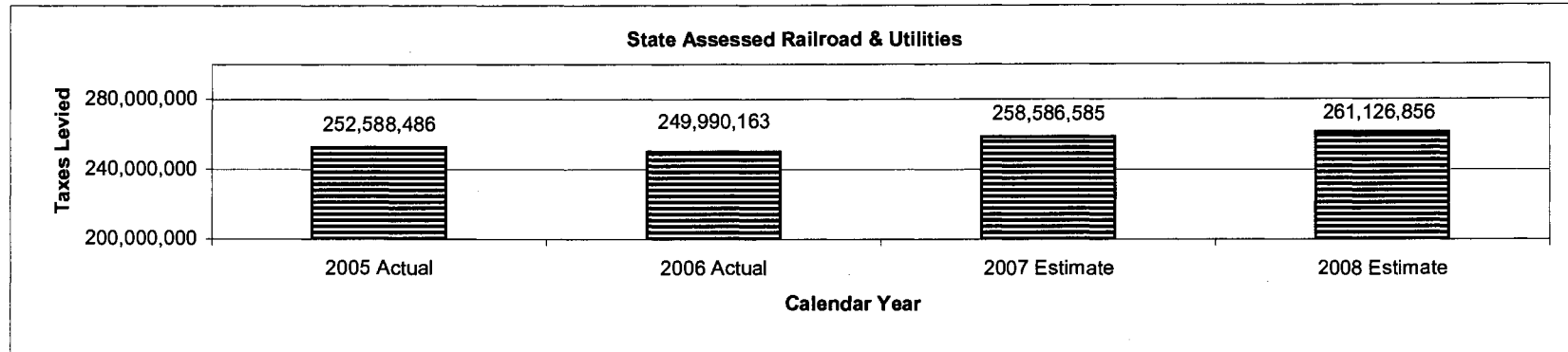
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

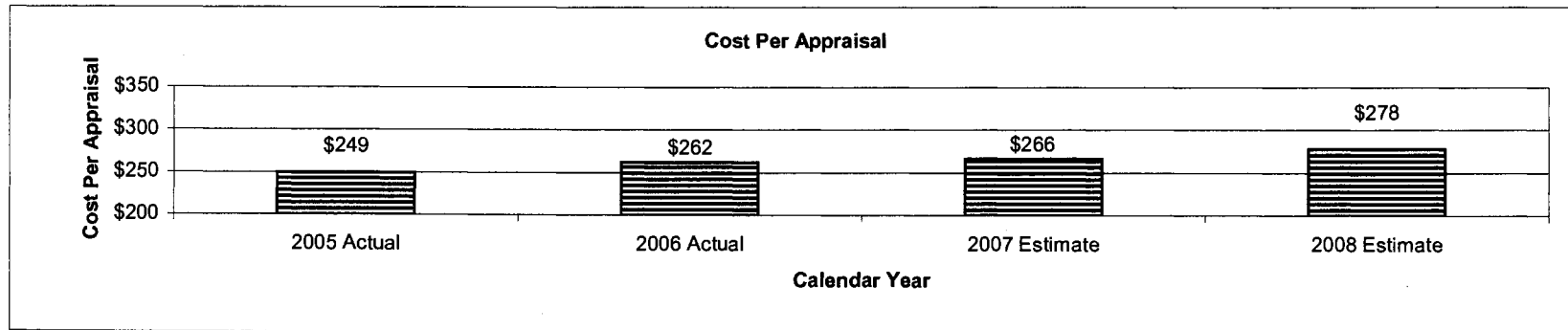
Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Ratio Study

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section performs ratio studies which are analyzed statistically to measure the assessment level and quality of assessments in the counties of the state. These studies serve as the basis for intra county equalization directives.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Sections 138.380 and 138.390, RSMo.

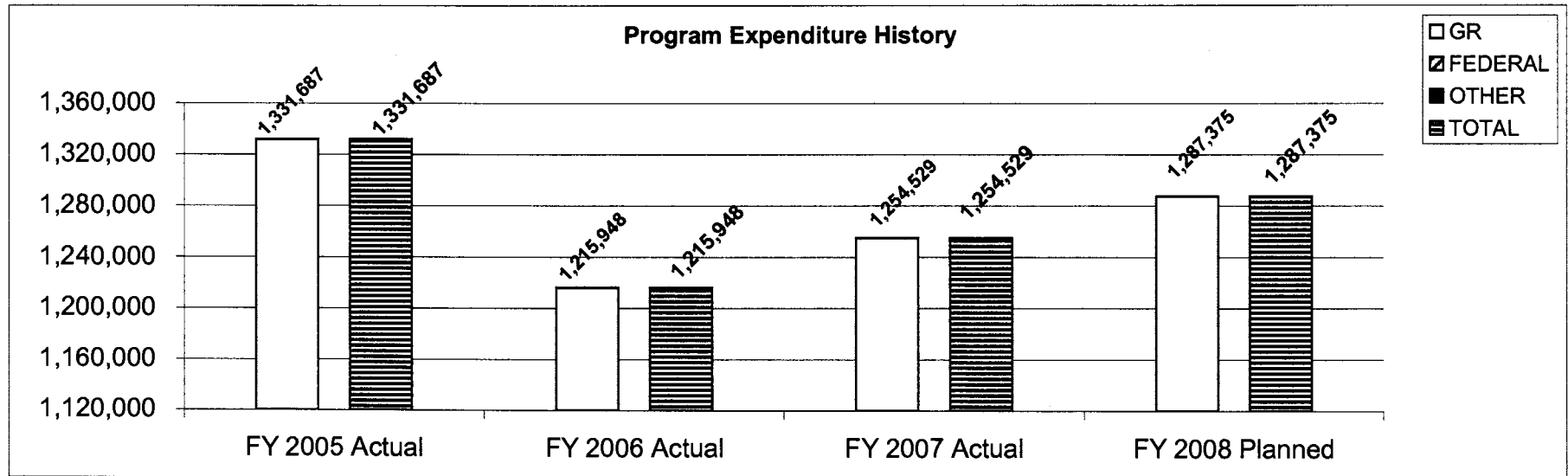
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

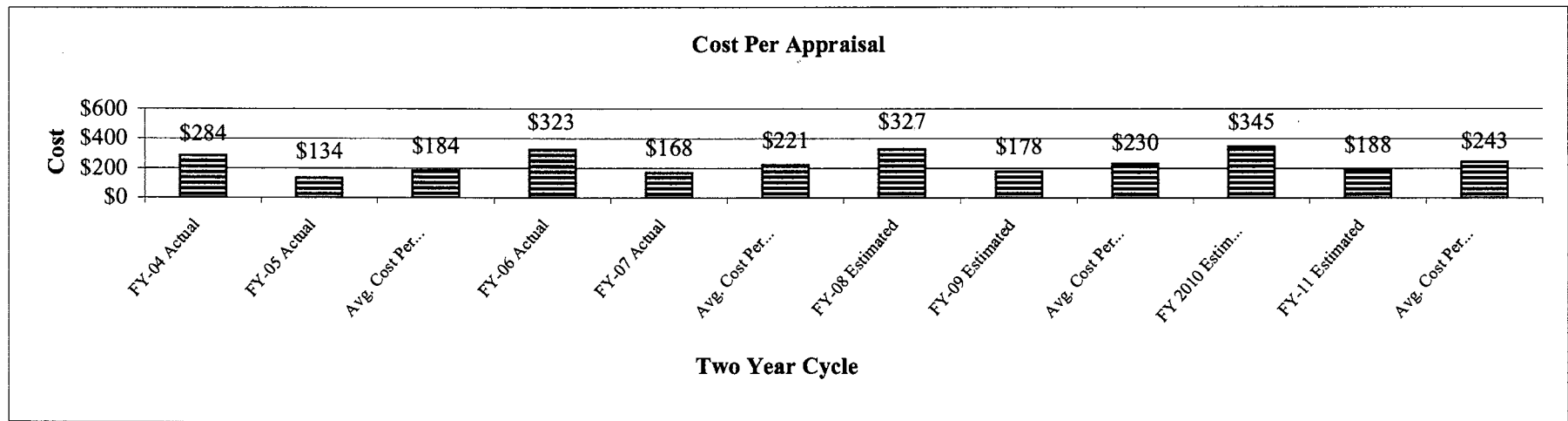
Program Name - Ratio Study

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

NUMBER OF RATIO STUDIES BY SUBCLASS PER TWO-YEAR CYCLE						
	FY 2004/2005 CYCLE		FY 2006/2007 CYCLE		FY 2008/2009 CYCLE	FY 2010/2011 CYCLE
	Projected	Actual	Projected	Actual	Projected	Projected
Residential	125	117	115	115	115	115
Agricultural	35	35	35	35	35	35
Commercial	119	117	115	115	115	115
Total	279	269	279	269	265	265

7b. Provide an efficiency measure.



7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Technical Assistance

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section's primary duty is to assist counties in implementing their assessment maintenance programs and to provide additional assistance in any matters pertaining to assessment practices.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.410 and 138.415, RSMo.

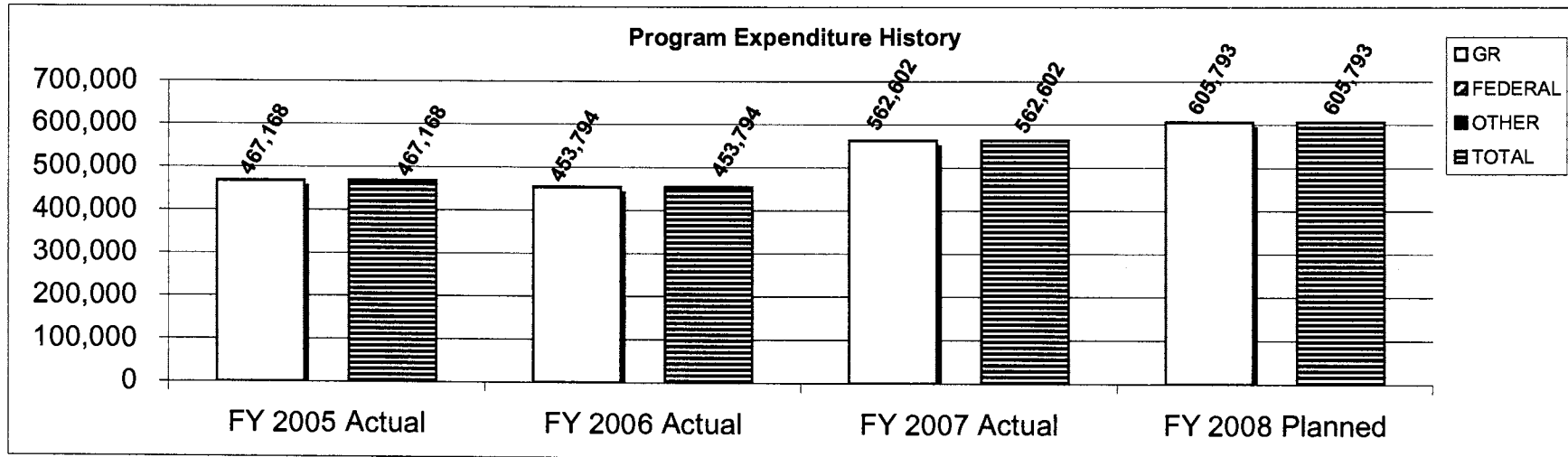
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

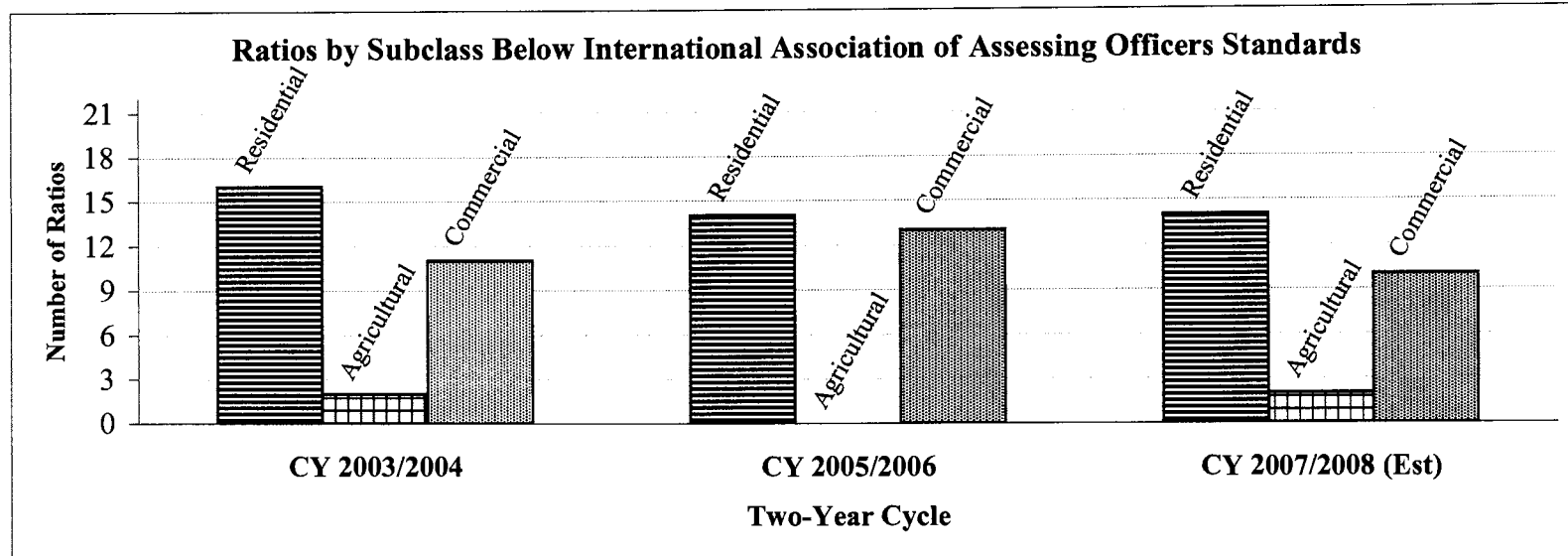
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

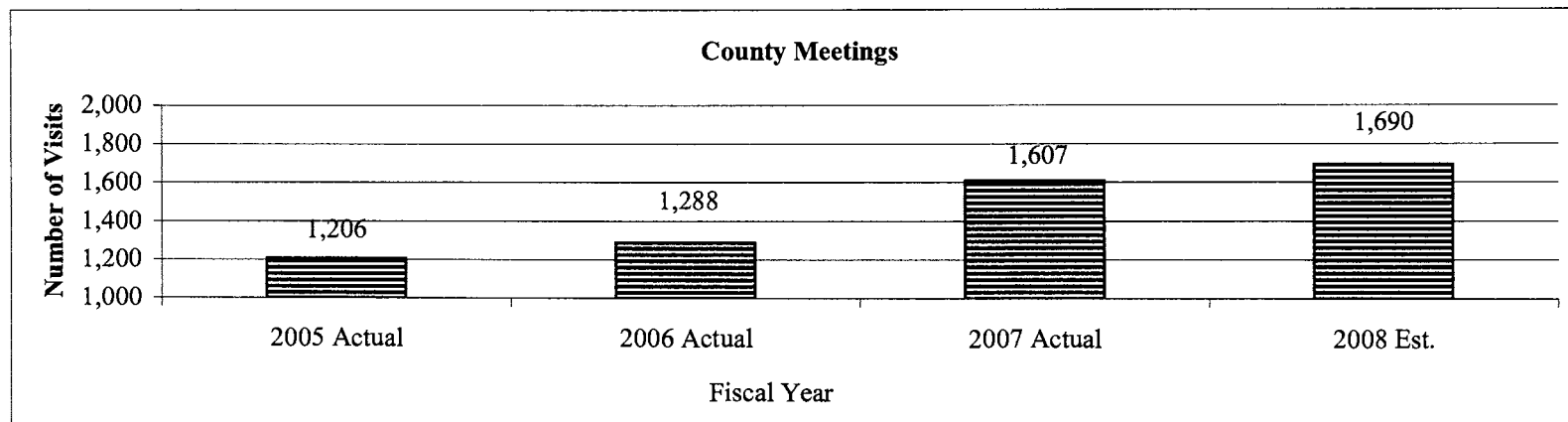
Program Name - Technical Assistance

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Technical Assistance

Program is found in the following core budget(s): State Tax Commission

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 2 OF 5

Department Revenue/State Tax Commission					Budget Unit <u>86911C</u>				
Division State Tax Commission									
DI Name General Structure Adjustment					DI# 0000012				
1. AMOUNT OF REQUEST									
FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	81,307	0	0	81,307
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Total	<u>81,307</u>	<u>0</u>	<u>0</u>	<u>81,307</u>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Est. Fringe	<u>39,808</u>	<u>0</u>	<u>0</u>	<u>39,808</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. THIS REQUEST CAN BE CATEGORIZED AS:									
<input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input checked="" type="checkbox"/> Pay Plan			<input type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other: _____			<input type="checkbox"/> Fund Switch <input type="checkbox"/> Cost to Continue <input type="checkbox"/> Equipment Replacement			
3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.									

NEW DECISION ITEM
RANK: 2 OF 5

RANK: 2 OF 5

Department Revenue/State Tax Commission				Budget Unit 86911C					
Division State Tax Commission									
DI Name General Structure Adjustment				DI# 0000012					
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p>									
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p>									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM

RANK: 2 OF 5

Department Revenue/State Tax Commission				Budget Unit <u>86911C</u>					
Division State Tax Commission									
DI Name General Structure Adjustment				DI# 0000012					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
100 Salaries/Wages	81,307						81,307	0.0	
Total PS	81,307	0.0	0	0.0	0	0.0	81,307	0.0	0
							0		
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	81,307	0.0	0	0.0	0	0.0	81,307	0.0	0

NEW DECISION ITEM

RANK: 2 OF 5

Department Revenue/State Tax Commission
Division State Tax Commission
DI Name General Structure Adjustment DI# 0000012

Budget Unit 86911C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

STATE TAX COMMISSION

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,925	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	887	0.00
RESEARCH ANAL II	0	0.00	0	0.00	0	0.00	1,236	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	1,023	0.00
MEDIATOR	0	0.00	0	0.00	0	0.00	541	0.00
ASSESSMENT REP II TAX COMM	0	0.00	0	0.00	0	0.00	11,130	0.00
APPRAISER II	0	0.00	0	0.00	0	0.00	24,893	0.00
APPRAISER III	0	0.00	0	0.00	0	0.00	2,635	0.00
APPRAISER SUPERVISOR	0	0.00	0	0.00	0	0.00	5,981	0.00
APPRAISAL SPECIALIST	0	0.00	0	0.00	0	0.00	3,335	0.00
TAX COMMISSION MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	3,409	0.00
TAX COMMISSION MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	6,047	0.00
CHIEF COUNSEL	0	0.00	0	0.00	0	0.00	2,016	0.00
HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	1,366	0.00
COMMISSION MEMBER	0	0.00	0	0.00	0	0.00	6,121	0.00
COMMISSION CHAIRMAN	0	0.00	0	0.00	0	0.00	3,060	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	3,014	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	1,010	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	0	0.00	1,678	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	81,307	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$81,307	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$81,307	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Sales Letter Questionnaire	DI# <u>1860015</u>

1. AMOUNT OF REQUEST

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	5,000	0	0	5,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	5,000	0	0	5,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	5,000	0	0	5,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	5,000	0	0	5,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Pilot project expansion for obtaining sales information from sellers and buyers</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This request will provide funding for expanding the pilot program of requesting sales information from buyers and sellers through a sales letter and questionnaire. The purpose of the program is to determine if a statewide letter will provide a higher percentage of responses from buyers and sellers as opposed to a letter submitted by the local assessor's office. This program was recommended in the final report issued by the Joint Legislative Committee on Tax Policy.

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Sales Letter Questionnaire	DI# <u>1860015</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

This figure was derived by estimating the number of sales questionnaire letters to be sent in 5 third class counties. It is anticipated that 13,000 pieces of correspondence would be mailed to buyers and sellers of residential real property.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
190 Supplies	5,000						5,000		
Total EE	5,000		0		0		5,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	5,000	0.0	0	0.0	0	0.0	5,000	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission				Budget Unit <u>86911C</u>					
Division State Tax Commission									
DI Name Sales Letter Questionnaire				DI# 1860015					
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
190 Supplies	5,000						5,000		
Total EE	5,000		0		0		5,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	5,000	0.0	0	0.0	0	0.0	5,000	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission
Division State Tax Commission
DI Name Sales Letter Questionnaire DI# 1860015

Budget Unit 86911C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

The initial pilot project was developed to determine whether a state letter provides a larger percentage of response from taxpayers than does the current practice of assessors submitting sales letters. Initially, the program has reflected a 52% increase in the number of usable sales letters received. The Commission believes that this is significant enough to expand the project to an additional 5 counties to determine if this positive trend continues.

6b. Provide an efficiency measure.

The additional sales received will be provided to the assessor to be incorporated in their market analysis study. This will allow the assessor to determine strengths and weaknesses of their assessment program and to make necessary corrections through their biennial assessment maintenance plan. These sales will also provide for better uniformity to the citizens of the county.

6c. Provide the number of clients/individuals served, if applicable.

N/A

6d. Provide a customer satisfaction measure, if available.

The additional data will provide the counties with critical information necessary to implement an equitable assessment program.

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Sales Letter Questionnaire	DI# 1860015
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:	
N/A	

STATE TAX COMMISSION

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Sales Letter Questionnaire - 1860015								
SUPPLIES	0	0.00	0	0.00	5,000	0.00	5,000	0.00
TOTAL - EE	0	0.00	0	0.00	5,000	0.00	5,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$5,000	0.00	\$5,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$5,000	0.00	\$5,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue/State Tax Commission
Division State Tax Commission
DI Name Fuel Cost Increase DI# 1860016

Budget Unit 86911C

1. AMOUNT OF REQUEST

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	18,000	0	0	18,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	18,000	0	0	18,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: Increase E&E to offset increased fuel costs for travel to counties	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This request will provide the funds necessary to offset the increase in fuel/gasoline costs associated with in-state travel to counties.

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Fuel Cost Increase	DI# 1860016

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The amount of funds requested was derived from calculating the number of gallons used by field staff, which has remained relatively the same since FY-04, by the fuel expenditures and then multiplying the number of gallons used in FY-07 by \$2.79 per gallon.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
	0						0		
190 Supplies	18,000						18,000		
Total EE	18,000		0		0		18,000		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	18,000	0.0	0	0.0	0	0.0	18,000	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission			Budget Unit <u>86911C</u>						
Division State Tax Commission									
DI Name Fuel Cost Increase			DI# 1860016						
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission
Division State Tax Commission
DI Name Fuel Cost Increase DI# 1860016

Budget Unit 86911C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

To maintain the same level of monitoring and assistance to counties.

6b. Provide an efficiency measure.

N/A

6c. Provide the number of clients/individuals served, if applicable.

N/A

6d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM

RANK: 5

OF 5

Department Revenue/State Tax Commission

Budget Unit 86911C

Division State Tax Commission

DI Name Fuel Cost Increase

DI# 1860016

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

STATE TAX COMMISSION

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Fuel Cost Increase - 1860016								
SUPPLIES	0	0.00	0	0.00	18,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	18,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$18,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$18,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Comprehensive Sales Database	DI# 1860017

1. AMOUNT OF REQUEST

FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	35,000	0	0	35,000	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	35,000	0	0	35,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: <u>Comprehensive Sales Database to provide essential data for market analysis</u>	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This funding would provide for the programming necessary to convert various sales data files into one comprehensive database categorized by county to be accessed by each county in the State of Missouri. Currently, sales are obtained in differing formats and are not readily available for use by the counties in determining market values and the quality of their individual assessment program.

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Comprehensive Sales Database	DI# 1860017

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The figure for this project was derived from the use of the current statewide contract for IT Consulting Services.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
400 Professional Services	35,000						35,000		30,000
Total EE	35,000		0		0		35,000		30,000
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	35,000	0.0	0	0.0	0	0.0	35,000	0.0	30,000

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue/State Tax Commission			Budget Unit <u>86911C</u>						
Division State Tax Commission									
DI Name Comprehensive Sales Database			DI# 1860017						
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission
Division State Tax Commission
DI Name Comprehensive Sales Database DI# 1860017

Budget Unit 86911C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

This project would enable immediate access to a large number of sales which is critical in assisting the assessor in conducting market analysis for trends and values. Sales are the foundation of accurate appraisal systems and failure to have readily accessible sales would be a severe detriment to any program.

6b. Provide an efficiency measure.

This program would eliminate the need for assessors to maintain archaic databases which are difficult to access. This would provide for a single disk to be developed containing all counties' commercial and residential real estate sales in an efficient manner.

6c. Provide the number of clients/individuals served, if applicable.

115 Counties

6d. Provide a customer satisfaction measure, if available.

See 6b.

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue/State Tax Commission	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name Comprehensive Sales Database	DI# <u>1860017</u>
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:	
N/A	

STATE TAX COMMISSION

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Comprehensive Sales Database - 1860017								
PROFESSIONAL SERVICES	0	0.00	0	0.00	35,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	35,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$35,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$35,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

STATE TAX COMMISSION

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
ASSESSMENT MAINTENANCE									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	18,499,131	0.00	19,020,668	0.00	19,020,668	0.00	19,020,668	0.00	
TOTAL - PD	18,499,131	0.00	19,020,668	0.00	19,020,668	0.00	19,020,668	0.00	
TOTAL	18,499,131	0.00	19,020,668	0.00	19,020,668	0.00	19,020,668	0.00	
Assmnt Maint. \$6.00 Ceiling - 1860018									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	254,740	0.00	254,740	0.00	
TOTAL - PD	0	0.00	0	0.00	254,740	0.00	254,740	0.00	
TOTAL	0	0.00	0	0.00	254,740	0.00	254,740	0.00	
GRAND TOTAL	\$18,499,131	0.00	\$19,020,668	0.00	\$19,275,408	0.00	\$19,275,408	0.00	

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CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit <u>87016C</u>
Division	State Tax Commission	
Core -	Assessment Maintenance	

1. CORE FINANCIAL SUMMARY

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	19,020,668	0	0	19,020,668
TRF	0	0	0	0
Total	19,020,668	0	0	19,020,668

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	19,020,668	0	0	19,020,668
TRF	0	0	0	0
Total	19,020,668	0	0	19,020,668

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request in the amount of \$19,020,668 will provide reimbursements to counties at an approximate ceiling of \$6.00 per parcel.

3. PROGRAM LISTING (list programs included in this core funding)

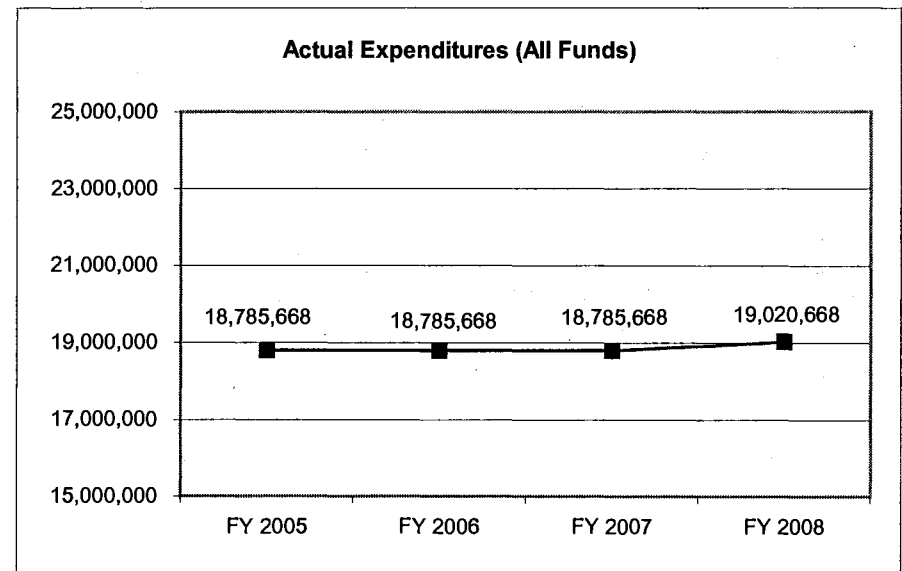
None

CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit	87016C
Division	State Tax Commission		
Core -	Assessment Maintenance		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	18,785,668	18,785,668	18,785,668	19,020,668
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	18,785,668	18,785,668	18,785,668	N/A
Actual Expenditures (All Funds)	18,785,668	18,785,668	18,499,131	N/A
Unexpended (All Funds)	0	0	286,537	N/A
Unexpended, by Fund:				
General Revenue	0	0	286,537	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION DETAIL

STATE TAX COMMISSION
ASSESSMENT MAINTENANCE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	19,020,668	0	0	19,020,668	
	Total	0.00	19,020,668	0	0	19,020,668	
DEPARTMENT CORE REQUEST							
	PD	0.00	19,020,668	0	0	19,020,668	
	Total	0.00	19,020,668	0	0	19,020,668	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	19,020,668	0	0	19,020,668	
	Total	0.00	19,020,668	0	0	19,020,668	

STATE TAX COMMISSION

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	18,499,131	0.00	19,020,668	0.00	19,020,668	0.00	19,020,668	0.00
TOTAL - PD	18,499,131	0.00	19,020,668	0.00	19,020,668	0.00	19,020,668	0.00
GRAND TOTAL	\$18,499,131	0.00	\$19,020,668	0.00	\$19,020,668	0.00	\$19,020,668	0.00
GENERAL REVENUE	\$18,499,131	0.00	\$19,020,668	0.00	\$19,020,668	0.00	\$19,020,668	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit <u>87016C</u>
Division State Tax Commission	
DI Name Assmnt Maint \$6.00 Ceiling w/2007 Parcel Ct. DI# 1860018	

1. AMOUNT OF REQUEST

FY 2009 Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	254,740	0	0	254,740
TRF	0	0	0	0
Total	254,740	0	0	254,740
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2009 Governor's Recommendation				
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	254,740	0	0	254,740
TRF	0	0	0	0
Total	254,740	0	0	254,740
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: For reimbursement at \$6.00 per parcel at a projected 2007 parcel count	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The state currently reimburses one-half of these assessment costs. This request in the amount of \$254,740 and the core request in the amount of \$19,020,668 will provide funding at \$6.00 per parcel and a projected 2007 parcel count of 3,212,568 for FY 2009

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit	87016C
Division State Tax Commission		
DI Name Assmnt Maint \$6.00 Ceiling w/2007 Parcel Ct.	DI#	1860018

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

3,212,568 parcels X \$6.00 per parcel = \$19,275,408 less core of \$19,020,668 = \$254,740 requested.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
800 Program Distributions	254,740						254,740		
Total PSD	254,740		0		0		254,740		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	254,740	0.0	0	0.0	0	0.0	254,740	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue			Budget Unit 87016C							
Division State Tax Commission										
DI Name Assmnt Maint \$6.00 Ceiling w/2007 Parcel Ct. DI# 1860018										
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	
							0	0.0		
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
							0			
							0			
							0			
							0			
Total EE	0		0		0		0		0	
Program Distributions	254,740						254,740			
Total PSD	254,740		0		0		254,740		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	254,740	0.0	0	0.0	0	0.0	254,740	0.0	0	

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue
Division State Tax Commission
DI Name Assmnt Maint \$6.00 Ceiling w/2007 Parcel Ct. DI# 1860018

Budget Unit 87016C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

This decision item will provide the funding necessary to maintain a per parcel allocation of \$6.00. This funding will provide the resources necessary for assessors to effectively canvas additional parcels and perform accurate mass appraisals on all additional parcels created.

6b. Provide an efficiency measure.

The funding allows the assessor the resources to perform adequate testing and monitoring to ensure that additional parcels are uniformly appraised and fall within acceptable appraisal ranges.

6c. Provide the number of clients/individuals served, if applicable.

N/A

6d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue	Budget Unit	<u>87016C</u>
Division State Tax Commission		
DI Name Assmnt Maint \$6.00 Ceiling w/2007 Parcel Ct. DI# 1860018		
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:		
N/A		

STATE TAX COMMISSION

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
Assmnt Maint. \$6.00 Ceiling - 1860018								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	254,740	0.00	254,740	0.00
TOTAL - PD	0	0.00	0	0.00	254,740	0.00	254,740	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$254,740	0.00	\$254,740	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$254,740	0.00	\$254,740	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

STATE TAX COMMISSION

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CERTIFICATION COMPENSATION									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	75,561	0.00	77,112	0.00	77,112	0.00	77,112	0.00	
TOTAL - EE	75,561	0.00	77,112	0.00	77,112	0.00	77,112	0.00	
TOTAL	75,561	0.00	77,112	0.00	77,112	0.00	77,112	0.00	
Cert.Comp. Statutory Provision - 1860019									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	23,688	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	23,688	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	23,688	0.00	0	0.00	
GRAND TOTAL	\$75,561	0.00	\$77,112	0.00	\$100,800	0.00	\$77,112	0.00	

CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit <u>87017C</u>
Division	State Tax Commission	
Core -	Certification Compensation	

1. CORE FINANCIAL SUMMARY

	FY 2009 Budget Request					FY 2009 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	77,112	0	0	77,112	PSD	77,112	0	0	77,112
TRF	0	0	0	0	TRF	0	0	0	0
Total	77,112	0	0	77,112	Total	77,112	0	0	77,112
 FTE	 0.00	 0.00	 0.00	 0.00	 FTE	 0.00	 0.00	 0.00	 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Section 53.255, RSMo requires assessors to attend an approved course of study no later than two years after taking office to become certified by the State Tax Commission. To remain certified, an assessor must attend an additional course of study every two years. Section 53.084, RSMo stipulates that all assessors, other than an assessor of a first class charter county, will receive compensation in the amount of \$225 each quarter as long as they remain certified by the State Tax Commission. This core request in the amount of \$77,112 will provide funding to compensate the eligible assessors at \$172.12 per quarter. In order to satisfy the statutory requirements of Section 53.084, RSMo for 112 eligible assessors, an additional amount of \$23,688 would be required.

3. PROGRAM LISTING (list programs included in this core funding)

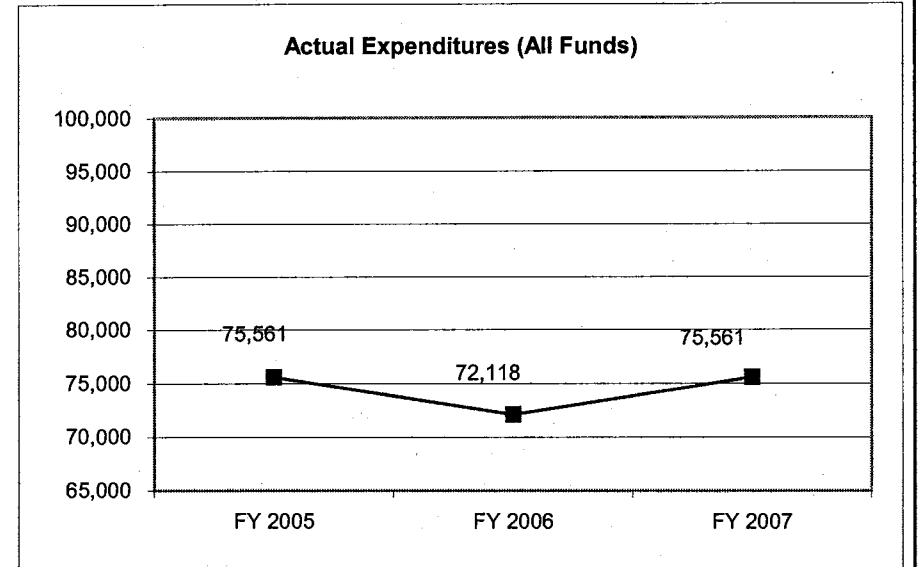
None

4. FINANCIAL HISTORY

CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit <u>87017C</u>
Division	State Tax Commission	
Core -	Certification Compensation	

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	77,112	77,112	77,112	77,112
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	77,112	77,112	77,112	N/A
Actual Expenditures (All Funds)	75,561	72,118	75,561	N/A
Unexpended (All Funds)	1,551	4,994	1,551	N/A
Unexpended, by Fund:				
General Revenue	1,551	4,994	1,551	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary withholdings.

NOTES:

CORE RECONCILIATION DETAIL

STATE TAX COMMISSION**CERTIFICATION COMPENSATION**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	77,112	0	0	77,112	
	Total	0.00	77,112	0	0	77,112	
DEPARTMENT CORE REQUEST							
	EE	0.00	77,112	0	0	77,112	
	Total	0.00	77,112	0	0	77,112	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	77,112	0	0	77,112	
	Total	0.00	77,112	0	0	77,112	

STATE TAX COMMISSION

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CERTIFICATION COMPENSATION								
CORE								
PROFESSIONAL SERVICES	75,561	0.00	77,112	0.00	77,112	0.00	77,112	0.00
TOTAL - EE	75,561	0.00	77,112	0.00	77,112	0.00	77,112	0.00
GRAND TOTAL	\$75,561	0.00	\$77,112	0.00	\$77,112	0.00	\$77,112	0.00
GENERAL REVENUE	\$75,561	0.00	\$77,112	0.00	\$77,112	0.00	\$77,112	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue	Budget Unit 87017C
Division State Tax Commission	
DI Name Certification Compensation Statutory Provision DI# 1860019	

1. AMOUNT OF REQUEST

FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	23,688	0	0	23,688	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	23,688	0	0	23,688	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: To restore funds to statutory level	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 53.084, RSMo stipulates that all assessors, other than an assessor of a first class charter county, will receive compensation in the amount of \$225 each quarter as long as they remain certified by the State Tax Commission. This appropriation was reduced in FY-04 to payments of \$191.25 and in FY-05 to payments of \$172.12. This request in the amount of \$23,688 and the core request of \$77,112 will fully fund the quarterly payments at \$225 per quarter for FY-09.

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue	Budget Unit <u>87017C</u>																																																																																																																								
Division State Tax Commission																																																																																																																									
DI Name Certification Compensation Statutory Provision DI# 1860019																																																																																																																									
<p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>There are 112 county assessors eligible for quarterly payments of \$225. Core, in the amount of \$77,112 plus this request in the amount of \$23,688 will satisfy the statutory requirement for additional compensation found in Section 53.084, RSMo. 112 X \$900 annually = \$100,800.</p>																																																																																																																									
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Budget Object Class/Job Class</th> <th style="width: 10%;">Dept Req GR DOLLARS</th> <th style="width: 10%;">Dept Req GR FTE</th> <th style="width: 10%;">Dept Req FED DOLLARS</th> <th style="width: 10%;">Dept Req FED FTE</th> <th style="width: 10%;">Dept Req OTHER DOLLARS</th> <th style="width: 10%;">Dept Req OTHER FTE</th> <th style="width: 10%;">Dept Req TOTAL DOLLARS</th> <th style="width: 10%;">Dept Req TOTAL FTE</th> <th style="width: 10%;">Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td></td> </tr> <tr> <td>Total PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> <tr> <td>Total EE</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>400 Professional Services</td> <td style="text-align: right;">23,688</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">23,688</td> <td></td> <td></td> </tr> <tr> <td>Total PSD</td> <td style="text-align: right;">23,688</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">23,688</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total TRF</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Grand Total</td> <td style="text-align: right;">23,688</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">23,688</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">0</td> </tr> </tbody> </table>		Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS								0	0.0									0	0.0		Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0								0										0			Total EE	0		0		0		0		0	400 Professional Services	23,688						23,688			Total PSD	23,688		0		0		23,688		0	Transfers										Total TRF	0		0		0		0		0	Grand Total	23,688	0.0	0	0.0	0	0.0	23,688	0.0	0
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS																																																																																																																
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NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue			Budget Unit <u>87017C</u>						
Division State Tax Commission									
DI Name Certification Compensation Statutory Provision DI# 1860019									
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department Revenue		Budget Unit <u>87017C</u>	
Division State Tax Commission			
DI Name Certification Compensation Statutory Provision DI# 1860019			
6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)			
6a.	Provide an effectiveness measure. N/A	6b.	Provide an efficiency measure. N/A
6c.	Provide the number of clients/individuals served, if applicable. N/A	6d.	Provide a customer satisfaction measure, if available. N/A

NEW DECISION ITEM

RANK: 5 OF 5

Department Revenue

Budget Unit 87017C

Division State Tax Commission

DI Name Certification Compensation Statutory Provision DI# 1860019

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

STATE TAX COMMISSION

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CERTIFICATION COMPENSATION								
Cert.Comp. Statutory Provision - 1860019								
PROFESSIONAL SERVICES	0	0.00	0	0.00	23,688	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	23,688	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$23,688	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$23,688	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 87212C BUDGET UNIT NAME: LOTTERY COMMISSION	DEPARTMENT: REVENUE / LOTTERY DIVISION: MISSOURI LOTTERY
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
Twenty (20) percent flexibility is requested for the Missouri Lottery: Personal Services - \$1,429,502 Expense and Equipment - \$5,956,800 Fund: 0657 Lottery Enterprise Fund	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Lottery estimates the potential use of \$200,000 to \$400,000 in FY08
BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	
Lottery estimates the potential use of \$100,000 to \$500,000 in FY09	
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
	Lottery will address needs for flexibility as the year progresses.

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	6,671,848	174.89	7,147,512	173.50	7,147,512	173.50	7,147,512	173.50
TOTAL - PS	6,671,848	174.89	7,147,512	173.50	7,147,512	173.50	7,147,512	173.50
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	30,417,376	0.00	29,774,002	0.00	29,774,002	0.00	29,774,002	0.00
TOTAL - EE	30,417,376	0.00	29,774,002	0.00	29,774,002	0.00	29,774,002	0.00
PROGRAM-SPECIFIC								
LOTTERY ENTERPRISE	9,682	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - PD	9,682	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL	37,098,906	174.89	36,931,514	173.50	36,931,514	173.50	36,931,514	173.50
GENERAL STRUCTURE ADJUSTMENT - 0000012								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	0	0.00	0	0.00	0	0.00	214,422	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	214,422	0.00
TOTAL	0	0.00	0	0.00	0	0.00	214,422	0.00
Lottery Cost to Continue - 1860030								
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	0	0.00	0	0.00	1,469,500	0.00	1,469,500	0.00
TOTAL - EE	0	0.00	0	0.00	1,469,500	0.00	1,469,500	0.00
TOTAL	0	0.00	0	0.00	1,469,500	0.00	1,469,500	0.00
GRAND TOTAL	\$37,098,906	174.89	\$36,931,514	173.50	\$38,401,014	173.50	\$38,615,436	173.50

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY		
Core -	OPERATING		

1. CORE FINANCIAL SUMMARY

	FY 2009 Budget Request				
	GR	Federal	Other	Total	
PS	0	0	7,147,512	7,147,512	
EE	0	0	29,774,002	29,774,002	E
PSD	0	0	10,000	10,000	
TRF	0	0	0	0	
Total	0	0	36,931,514	36,931,514	

FTE	0.00	0.00	173.50	173.50
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Est. Fringe	0	0	3,556,602	3,556,602
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)
An "E" is requested for sales-related costs.

	FY 2009 Governor's Recommendation				
	GR	Fed	Other	Total	
PS	0	0	7,147,512	7,147,512	
EE	0	0	29,774,002	29,774,002	E
PSD	0	0	10,000	10,000	
TRF	0	0	0	0	
Total	0	0	36,931,514	36,931,514	

FTE	0.00	0.00	173.50	173.50
------------	-------------	-------------	---------------	---------------

Est. Fringe	0	0	3,556,602	3,556,602
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for expense and equipment and personal services to continue to enact the mission of maximizing revenue for public education through the creation and sale of fun and entertaining products consistent with the highest levels of service, integrity and public accountability. An "E" appropriation for expense and equipment is requested so the Lottery can continue to meet direct sales-related costs if revenues exceed projections.

3. PROGRAM LISTING (list programs included in this core funding)

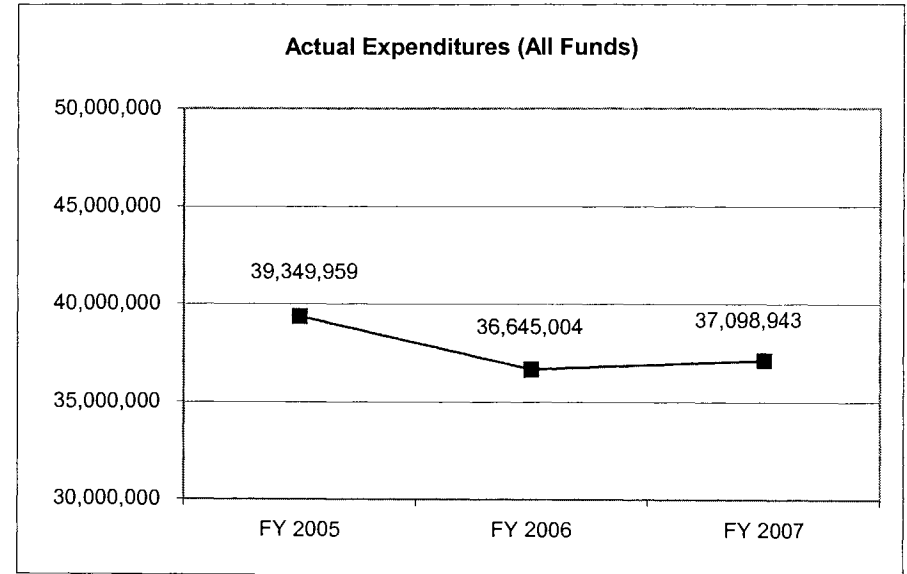
Games and associated costs.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY		
Core -	OPERATING		

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	39,602,305	39,359,582	35,713,734	36,931,514
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	39,602,305	39,359,582	35,713,734	N/A
Actual Expenditures (All Funds)	39,349,959	36,645,004	37,098,943	N/A
Unexpended (All Funds)	252,346	2,714,578	(1,385,209)	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	252,346	2,714,578	(1,385,209)	N/A



NOTES:

(1) "E" appropriation is used for sales-related costs when sales exceed budgeted expectations.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
 LOTTERY COMMISSION - OPERATIN

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	173.50	0	0	7,147,512	7,147,512	
	EE	0.00	0	0	29,774,002	29,774,002	
	PD	0.00	0	0	10,000	10,000	
	Total	173.50	0	0	36,931,514	36,931,514	
DEPARTMENT CORE REQUEST							
	PS	173.50	0	0	7,147,512	7,147,512	
	EE	0.00	0	0	29,774,002	29,774,002	
	PD	0.00	0	0	10,000	10,000	
	Total	173.50	0	0	36,931,514	36,931,514	
GOVERNOR'S RECOMMENDED CORE							
	PS	173.50	0	0	7,147,512	7,147,512	
	EE	0.00	0	0	29,774,002	29,774,002	
	PD	0.00	0	0	10,000	10,000	
	Total	173.50	0	0	36,931,514	36,931,514	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	164,837	6.34	166,987	6.00	159,979	6.00	159,979	6.00
ADMIN OFFICE SUPPORT ASSISTANT	179,276	6.04	191,762	6.00	216,657	7.00	216,657	7.00
SR OFC SUPPORT ASST (STENO)	89,863	3.00	96,061	3.00	96,061	3.00	96,061	3.00
MAILING EQUIPMENT OPER	54,240	2.18	52,756	2.00	52,756	2.00	52,756	2.00
MAIL ROOM SPV	0	0.00	33,661	1.00	0	0.00	0	0.00
COMPUTER OPER I	49,805	2.10	50,306	2.00	50,306	2.00	50,306	2.00
COMPUTER OPER II	21,452	0.80	28,814	1.00	0	0.00	0	0.00
COMPUTER OPER III	78,135	2.44	69,235	2.00	101,561	3.00	101,561	3.00
COMPUTER OPERATIONS SPV II	41,621	1.00	44,549	1.00	44,549	1.00	44,549	1.00
COMPUTER INFO TECHNOLOGIST I	73,647	2.21	107,346	3.00	107,346	3.00	107,346	3.00
COMPUTER INFO TECHNOLOGIST II	102,288	2.58	42,818	1.00	130,621	3.00	130,621	3.00
COMPUTER INFO TECHNOLOGIST III	151,408	3.31	148,701	3.00	233,946	5.00	233,946	5.00
COMPUTER INFO TECH SUPV II	62,326	1.03	64,746	1.00	64,746	1.00	64,746	1.00
COMPUTER INFO TECH SPEC I	174,717	3.38	219,435	4.00	168,717	3.00	168,717	3.00
COMP INFO TECHNOLOGY MGR II	71,789	1.00	76,838	1.00	76,838	1.00	76,838	1.00
STOREKEEPER II	88,656	3.00	94,625	3.00	94,625	3.00	94,625	3.00
MINORITY/WOMEN PURCHASING COOR	9,166	0.21	49,461	1.00	0	0.00	0	0.00
PROCUREMENT OFCR I	39,649	1.03	41,266	1.00	41,266	1.00	41,266	1.00
ACCOUNT CLERK II	15,321	0.66	24,750	1.00	0	0.00	0	0.00
ACCOUNTANT I	29,341	1.00	31,405	1.00	31,405	1.00	31,405	1.00
ACCOUNTANT II	75,533	2.02	80,249	2.00	80,249	2.00	80,249	2.00
CH ACCOUNTANT	104,688	2.00	112,052	2.00	112,052	2.00	112,052	2.00
RESEARCH ANAL II	35,739	1.00	38,252	1.00	38,252	1.00	38,252	1.00
RESEARCH ANAL IV	53,069	1.00	57,090	1.00	57,090	1.00	57,090	1.00
PUBLIC INFORMATION SPEC I	55,630	1.77	104,204	3.00	66,560	2.00	66,560	2.00
PUBLIC INFORMATION COOR	157,796	4.23	160,075	4.00	160,075	4.00	160,075	4.00
PUBLIC INFORMATION ADMSTR	51,158	1.00	54,757	1.00	0	0.00	0	0.00
TRAINING TECH II	42,412	1.00	45,395	1.00	45,395	1.00	45,395	1.00
EXECUTIVE I	256,656	7.37	263,382	7.00	263,382	7.00	263,382	7.00
EXECUTIVE II	128,969	3.13	131,954	3.00	131,954	3.00	131,954	3.00
MANAGEMENT ANALYSIS SPEC II	66,848	1.54	92,637	2.00	92,637	2.00	92,637	2.00
TELECOMMUN ANAL I	32,025	1.00	34,277	1.00	34,277	1.00	34,277	1.00

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
TELECOMMUN ANAL III	50,152	1.00	53,679	1.00	53,679	1.00	53,679	1.00
MAINTENANCE WORKER II	30,360	1.00	32,494	1.00	32,494	1.00	32,494	1.00
MAINTENANCE SPV II	44,962	1.04	46,318	1.00	46,318	1.00	46,318	1.00
GRAPHIC ARTS SPEC II	32,073	1.04	33,097	1.00	0	0.00	0	0.00
GRAPHIC ARTS SPEC III	0	0.00	0	0.00	35,511	1.00	35,511	1.00
GRAPHICS SPV	47,121	1.00	50,435	1.00	50,435	1.00	50,435	1.00
SATELLITE BROADCAST & VID PROD	42,780	1.01	45,395	1.00	101,038	2.00	101,038	2.00
LOTTERY SALES TECHNICIAN	561,767	20.80	594,394	20.50	614,808	21.50	614,808	21.50
LOTTERY SALES REPRESENTATIVE	1,457,859	42.47	1,590,581	43.00	1,581,416	43.00	1,581,416	43.00
LOTTERY SALES COORDINATOR	340,932	8.01	360,726	8.00	328,000	7.00	328,000	7.00
LOTTERY SECURITY SPECIALIST	103,474	2.02	109,513	2.00	109,513	2.00	109,513	2.00
FISCAL & ADMINISTRATIVE MGR B1	55,447	1.00	59,348	1.00	59,348	1.00	59,348	1.00
HUMAN RESOURCES MGR B1	56,105	1.06	54,760	1.00	57,009	1.00	57,009	1.00
LOTTERY MGR B1	195,942	4.01	209,289	4.00	209,289	4.00	209,289	4.00
LOTTERY MGR B2	328,660	6.05	348,454	6.00	354,506	6.00	354,506	6.00
LOTTERY MGR B3	132,861	2.00	142,206	2.00	142,206	2.00	142,206	2.00
DIVISION DIRECTOR	285,159	3.75	318,812	4.00	178,746	2.00	178,746	2.00
DESIGNATED PRINCIPAL ASST DIV	144,881	2.25	134,018	2.00	285,747	4.00	285,747	4.00
STUDENT WORKER	40,306	2.44	0	0.00	0	0.00	0	0.00
CLERK	18,638	0.56	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	43,714	1.01	46,211	1.00	46,211	1.00	46,211	1.00
PRINCIPAL ASST BOARD/COMMISSON	100,595	1.00	107,936	1.00	107,936	1.00	107,936	1.00
TOTAL - PS	6,671,848	174.89	7,147,512	173.50	7,147,512	173.50	7,147,512	173.50
TRAVEL, IN-STATE	77,148	0.00	116,815	0.00	165,343	0.00	165,343	0.00
TRAVEL, OUT-OF-STATE	24,993	0.00	19,850	0.00	25,500	0.00	25,500	0.00
SUPPLIES	545,245	0.00	956,852	0.00	768,081	0.00	768,081	0.00
PROFESSIONAL DEVELOPMENT	90,960	0.00	72,655	0.00	128,566	0.00	128,566	0.00
COMMUNICATION SERV & SUPP	4,120,776	0.00	4,503,927	0.00	4,257,215	0.00	4,257,215	0.00
PROFESSIONAL SERVICES	21,032,189	0.00	19,550,545	0.00	19,576,959	0.00	19,576,959	0.00
JANITORIAL SERVICES	50,334	0.00	68,342	0.00	57,400	0.00	57,400	0.00
M&R SERVICES	1,641,318	0.00	1,690,954	0.00	1,614,828	0.00	1,614,828	0.00
COMPUTER EQUIPMENT	557,263	0.00	145,573	0.00	382,015	0.00	382,015	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATING CORE								
MOTORIZED EQUIPMENT	249,819	0.00	224,400	0.00	288,000	0.00	288,000	0.00
OFFICE EQUIPMENT	31,809	0.00	64,650	0.00	27,150	0.00	27,150	0.00
OTHER EQUIPMENT	493,634	0.00	521,500	0.00	437,150	0.00	437,150	0.00
PROPERTY & IMPROVEMENTS	13,561	0.00	40,000	0.00	53,000	0.00	53,000	0.00
REAL PROPERTY RENTALS & LEASES	13,867	0.00	113,700	0.00	15,130	0.00	15,130	0.00
EQUIPMENT RENTALS & LEASES	646,657	0.00	691,833	0.00	1,346,868	0.00	1,346,868	0.00
MISCELLANEOUS EXPENSES	827,803	0.00	992,405	0.00	630,796	0.00	630,796	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	30,417,376	0.00	29,774,002	0.00	29,774,002	0.00	29,774,002	0.00
REFUNDS	9,682	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - PD	9,682	0.00	10,000	0.00	10,000	0.00	10,000	0.00
GRAND TOTAL	\$37,098,906	174.89	\$36,931,514	173.50	\$36,931,514	173.50	\$36,931,514	173.50
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$37,098,906	174.89	\$36,931,514	173.50	\$36,931,514	173.50	\$36,931,514	173.50

NEW DECISION ITEM
RANK: 2 OF 5

Department	Revenue	Budget Unit
Division	Missouri Lottery	
DI Name	General Structure Adjustment	DI# 0000012

1. AMOUNT OF REQUEST

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	214,422	214,422
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	214,422	214,422
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	106,696	106,696
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0687)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Recommended three percent general structure adjustment.

NEW DECISION ITEM

RANK: 2 OF 5

Department	Revenue	Budget Unit
Division	Missouri Lottery	
DI Name	General Structure Adjustment	DI# 0000012

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Amount of adjustment calculated by the Office of Administration's Division of Budget and Planning

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM
RANK: 2 OF 5

Department	Revenue	Budget Unit							
Division	Missouri Lottery								
DI Name	General Structure Adjustment	DI# 0000012							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
					214,422	0.0	214,422	0.0	
Total PS	0	0.0	0	0.0	214,422	0.0	214,422	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	214,422	0.0	214,422	0.0	0

NEW DECISION ITEM

RANK: 2 OF 5

Department	Revenue	Budget Unit
Division	Missouri Lottery	
DI Name	General Structure Adjustment	DI# 0000012

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	4,799	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	6,500	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	2,882	0.00
MAILING EQUIPMENT OPER	0	0.00	0	0.00	0	0.00	1,583	0.00
COMPUTER OPER I	0	0.00	0	0.00	0	0.00	1,509	0.00
COMPUTER OPER III	0	0.00	0	0.00	0	0.00	3,047	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	0	0.00	1,336	0.00
COMPUTER INFO TECHNOLOGIST I	0	0.00	0	0.00	0	0.00	3,220	0.00
COMPUTER INFO TECHNOLOGIST II	0	0.00	0	0.00	0	0.00	3,919	0.00
COMPUTER INFO TECHNOLOGIST III	0	0.00	0	0.00	0	0.00	7,018	0.00
COMPUTER INFO TECH SUPV II	0	0.00	0	0.00	0	0.00	1,942	0.00
COMPUTER INFO TECH SPEC I	0	0.00	0	0.00	0	0.00	5,062	0.00
COMP INFO TECHNOLOGY MGR II	0	0.00	0	0.00	0	0.00	2,305	0.00
STOREKEEPER II	0	0.00	0	0.00	0	0.00	2,839	0.00
PROCUREMENT OFCR I	0	0.00	0	0.00	0	0.00	1,238	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	942	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	2,407	0.00
CH ACCOUNTANT	0	0.00	0	0.00	0	0.00	3,362	0.00
RESEARCH ANAL II	0	0.00	0	0.00	0	0.00	1,148	0.00
RESEARCH ANAL IV	0	0.00	0	0.00	0	0.00	1,713	0.00
PUBLIC INFORMATION SPEC I	0	0.00	0	0.00	0	0.00	1,997	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	4,802	0.00
TRAINING TECH II	0	0.00	0	0.00	0	0.00	1,362	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	7,901	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	3,959	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	2,779	0.00
TELECOMMUN ANAL I	0	0.00	0	0.00	0	0.00	1,028	0.00
TELECOMMUN ANAL III	0	0.00	0	0.00	0	0.00	1,610	0.00
MAINTENANCE WORKER II	0	0.00	0	0.00	0	0.00	975	0.00
MAINTENANCE SPV II	0	0.00	0	0.00	0	0.00	1,390	0.00
GRAPHIC ARTS SPEC III	0	0.00	0	0.00	0	0.00	1,065	0.00
GRAPHICS SPV	0	0.00	0	0.00	0	0.00	1,513	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
SATELLITE BROADCAST & VID PROD	0	0.00	0	0.00	0	0.00	3,031	0.00
LOTTERY SALES TECHNICIAN	0	0.00	0	0.00	0	0.00	18,444	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	0	0.00	47,442	0.00
LOTTERY SALES COORDINATOR	0	0.00	0	0.00	0	0.00	9,840	0.00
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	0	0.00	3,285	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	1,780	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	0	0.00	1,710	0.00
LOTTERY MGR B1	0	0.00	0	0.00	0	0.00	6,279	0.00
LOTTERY MGR B2	0	0.00	0	0.00	0	0.00	10,635	0.00
LOTTERY MGR B3	0	0.00	0	0.00	0	0.00	4,266	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	5,362	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	8,572	0.00
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	0	0.00	1,386	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	0	0.00	3,238	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	214,422	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$214,422	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$214,422	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit <u>87212C</u>
Division	Missouri Lottery	
DI Name	Cost-to-Continue	DI#1860030

1. AMOUNT OF REQUEST

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	1,469,500	1,469,500 E
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	1,469,500	1,469,500
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	1,469,500	1,469,500 E
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	1,469,500	1,469,500
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

As sales increase the cost of goods sold also increase. This cost-to-continue request includes items directly related to ticket sales. Costs reflect an annual sales increase from \$850 million to \$950 million.

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit	87212C
Division	Missouri Lotttery		
DI Name	Cost-to-Continue	DI#1860030	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Design and printing of scratcher tickets for an \$100 million sales increase.
 $\$100,000,000 \times 1.2\% = \$1,200,000$
 Payments to retailers for selling an additional \$100 million in sales.
 $\$100,000,000 \times .1\% = \$100,000$
 Courier delivery of scratcher tickets
 Costs for sending an additional \$100,000,000 in scratcher tickets via courier to Lottery retail locations, plus annual contract increase
 $\$100,000,000 \times .11\% = \$110,000 + \$59,500 \text{ contract increase} = \$169,500$

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
400 Professional Services					1,200,000		1,200,000		
740 Miscellaneous Expenses					100,000		100,000		
400 Professional Services					169,500		169,500		
Total EE	0		0		1,469,500		1,469,500		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	1,469,500	0.0	1,469,500	0.0	0

NEW DECISION ITEM

RANK: 5 OF 5

Department	Revenue	Budget Unit								87212C
Division	Missouri Lotttery									
DI Name	Cost-to-Continue	DI#1860030								
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	
							0	0.0		
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0		0
400 Professional Services					1,200,000		1,200,000			
740 Miscellaneous Expenses					100,000		100,000			
400 Professional Services					169,500		169,500			
Total EE	0		0		1,469,500		1,469,500			0
Program Distributions							0			
Total PSD	0		0		0		0			0
Transfers										
Total TRF	0		0		0		0			0
Grand Total	0	0.0	0	0.0	1,469,500	0.0	1,469,500	0.0		0

NEW DECISION ITEM

RANK: 5 OF 5

Department	Revenue	Budget Unit	87212C
Division	Missouri Lottery		
DI Name	Cost-to-Continue	DI#1860030	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

Increase in transfers to the Lottery Proceeds Fund for public education

6b. Provide an efficiency measure.

The Lottery's administrative costs are only 3.8 percent, one of the lowest in the . industry.

6c. Provide the number of clients/individuals served, if applicable.

5,000 retailers across the state

6d. Provide a customer satisfaction measure, if available.

Increases in ticket sales reflect player satisfaction.

NEW DECISION ITEM

RANK: 5 OF 5

Department	Revenue	Budget Unit	87212C
Division	Missouri Lotttery		
DI Name	Cost-to-Continue	DI#1860030	

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:
<p>Continue the strategic planning process.</p> <p>Monitor divisional operational plans.</p> <p>Monitor sales force sales goals and retailer sales goals.</p> <p>Implement creative player and retailer promotions.</p> <p>Spend remaining advertising media budget as efficently as possible.</p>

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Lottery Cost to Continue - 1860030								
PROFESSIONAL SERVICES	0	0.00	0	0.00	1,369,500	0.00	1,369,500	0.00
MISCELLANEOUS EXPENSES	0	0.00	0	0.00	100,000	0.00	100,000	0.00
TOTAL - EE	0	0.00	0	0.00	1,469,500	0.00	1,469,500	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1,469,500	0.00	\$1,469,500	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$1,469,500	0.00	\$1,469,500	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LOTTERY COMMISSION - PRIZES									
CORE									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	108,906,263	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00	
TOTAL - EE	108,906,263	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00	
TOTAL	108,906,263	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00	
GRAND TOTAL	\$108,906,263	0.00	\$102,000,000	0.00	\$102,000,000	0.00	\$102,000,000	0.00	

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CORE DECISION ITEM

Department	Revenue	Budget Unit 87212C
Division	Missouri Lottery	
Core -	Prizes	

1. CORE FINANCIAL SUMMARY

FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE/Prizes	0	0	102,000,000	102,000,000 E	EE	0	0	102,000,000	102,000,000 E
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	102,000,000	102,000,000	Total	0	0	102,000,000	102,000,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: Lottery Enterprise Fund (0657)

Other Fund: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

The \$102,000,000 under budget year request reflects the core Fiscal Year 2009 prize payout through appropriation. As this is a sales-driven appropriation request, the Lottery requests an "E" appropriation be maintained to allow prizes to continue to be paid if sales exceed the appropriated amount. Prize structures for games are established to maximize sales and revenues to the state. As has been done in the past, the Lottery will inform the public of the prize structure for each game.

3. PROGRAM LISTING (list programs included in this core funding)

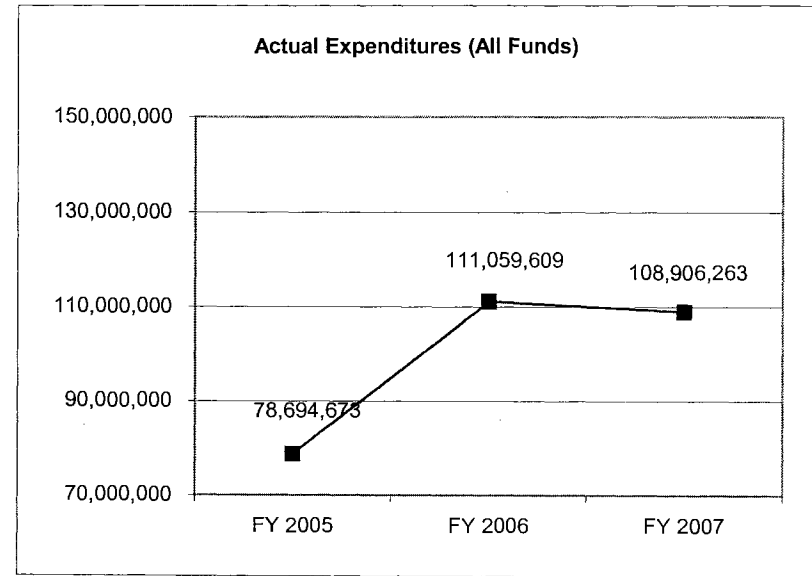
Prizes for all games offered.

CORE DECISION ITEM

Department	Revenue	Budget Unit 87212C
Division	Missouri Lottery	
Core -	Prizes	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.	
Appropriation (All Funds)	80,000,000	115,000,000	115,000,000	102,000,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	80,000,000	115,000,000	115,000,000	N/A	
Actual Expenditures (All Funds)	78,694,673	111,059,609	108,906,263	N/A	
Unexpended (All Funds)	1,305,327	3,940,391	6,093,737	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Lottery Enterprise	1,305,327	3,940,391	6,093,737	N/A	



NOTES: An "E" appropriation is requested for prizes if sales exceed budgeted expectations.

CORE RECONCILIATION

DEPARTMENT OF REVENUE
LOTTERY COMMISSION - PRIZES

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	0	0	102,000,000	102,000,000	
	Total	0.00	0	0	102,000,000	102,000,000	
DEPARTMENT CORE REQUEST							
	EE	0.00	0	0	102,000,000	102,000,000	
	Total	0.00	0	0	102,000,000	102,000,000	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	0	0	102,000,000	102,000,000	
	Total	0.00	0	0	102,000,000	102,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	108,906,263	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
TOTAL - EE	108,906,263	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
GRAND TOTAL	\$108,906,263	0.00	\$102,000,000	0.00	\$102,000,000	0.00	\$102,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$108,906,263	0.00	\$102,000,000	0.00	\$102,000,000	0.00	\$102,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LOTTERY COMMISSION-TRANSFER									
CORE									
<i>FUND TRANSFERS</i>									
LOTTERY ENTERPRISE	259,737,970	0.00	236,150,000	0.00	236,150,000	0.00	236,150,000	0.00	
TOTAL - TRF	259,737,970	0.00	236,150,000	0.00	236,150,000	0.00	236,150,000	0.00	
TOTAL	259,737,970	0.00	236,150,000	0.00	236,150,000	0.00	236,150,000	0.00	
Lottery Cost to Continue - 1860031									
<i>FUND TRANSFERS</i>									
LOTTERY ENTERPRISE	0	0.00	0	0.00	23,850,000	0.00	23,850,000	0.00	
TOTAL - TRF	0	0.00	0	0.00	23,850,000	0.00	23,850,000	0.00	
TOTAL	0	0.00	0	0.00	23,850,000	0.00	23,850,000	0.00	
GRAND TOTAL	\$259,737,970	0.00	\$236,150,000	0.00	\$260,000,000	0.00	\$260,000,000	0.00	

CORE DECISION ITEM

Department	Revenue	Budget Unit 87218C
Division	Missouri Lottery	
Core -	Transfers	

1. CORE FINANCIAL SUMMARY

FY 2009 Budget Request					FY 2009 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Fed	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	236,150,000	236,150,000 E	TRF	0	0	236,150,000	236,150,000 E
Total	0	0	236,150,000	236,150,000	Total	0	0	236,150,000	236,150,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Fund: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

The Missouri Lottery seeks to maximize revenues and profitability through innovative product development, integrated marketing, distribution, and customer service. An "E" appropriation is requested to allow profits to continue to be transferred if the revenue goal is exceeded.

3. PROGRAM LISTING (list programs included in this core funding)

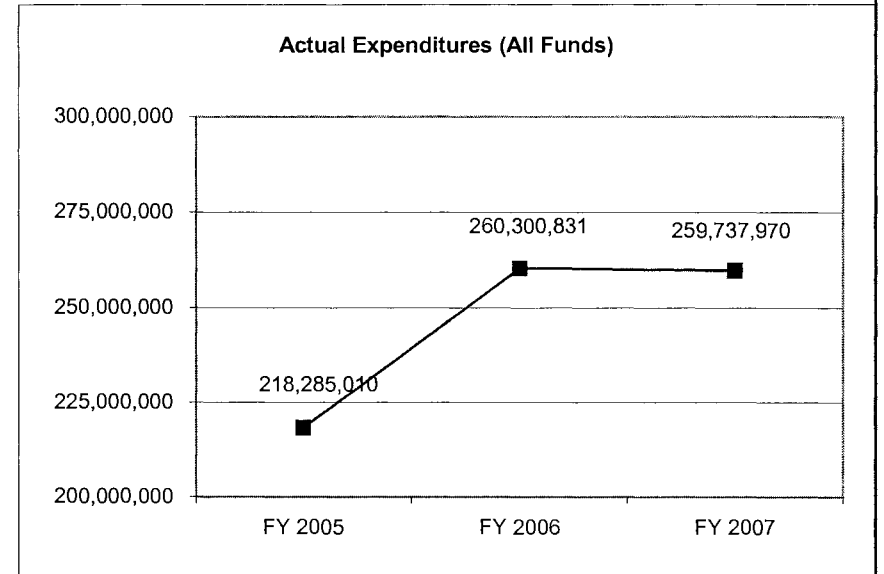
Transfer of Lottery profits to the Lottery Proceeds Fund for public education.

CORE DECISION ITEM

Department	Revenue	Budget Unit 87218C
Division	Missouri Lottery	
Core -	Transfers	

4. FINANCIAL HISTORY

	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Current Yr.
Appropriation (All Funds)	208,600,000	217,956,990	218,681,990	236,150,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	208,600,000	217,956,990	218,681,990	N/A
Actual Expenditures (All Funds)	218,285,010	260,300,831	259,737,970	N/A
Unexpended (All Funds)	(9,685,010)	(42,343,841)	(41,055,980)	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Lottery Enterprise Fund	(9,685,010)	(42,343,841)	(41,055,980)	N/A



NOTES:

CORE RECONCILIATION

DEPARTMENT OF REVENUE**LOTTERY COMMISSION-TRANSFER**

5. CORE RECONCILIATION

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	236,150,000	236,150,000	
	Total	0.00	0	0	236,150,000	236,150,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	236,150,000	236,150,000	
	Total	0.00	0	0	236,150,000	236,150,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	236,150,000	236,150,000	
	Total	0.00	0	0	236,150,000	236,150,000	

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
FUND TRANSFERS	259,737,970	0.00	236,150,000	0.00	236,150,000	0.00	236,150,000	0.00
TOTAL - TRF	259,737,970	0.00	236,150,000	0.00	236,150,000	0.00	236,150,000	0.00
GRAND TOTAL	\$259,737,970	0.00	\$236,150,000	0.00	\$236,150,000	0.00	\$236,150,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$259,737,970	0.00	\$236,150,000	0.00	\$236,150,000	0.00	\$236,150,000	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit	87218C
Division	Missouri Lottery		
DI Name	Additional Transfers	DI#	1960031

1. AMOUNT OF REQUEST

	FY 2009 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	23,850,000	23,850,000 E
Total	0	0	23,850,000	23,850,000
 FTE	 0.00	 0.00	 0.00	 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

	FY 2009 Governor's Recommendation			
	GR	Fed	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	23,850,000	23,850,000
Total	0	0	23,850,000	23,850,000
 FTE	 0.00	 0.00	 0.00	 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Core Lottery budget is based on \$850 million in sales and \$236,150,000 in profits. Assuming a core budget sales increase of \$100,000,000, additional profits to the Lottery Proceeds Fund for Education will be \$23,850,000.

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit	87218C
Division	Missouri Lottery		
DI Name	Additional Transfers	DI#1960031	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Assumes FY09 sales will be \$950,000,000, with a total transfer of \$260,000,000.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
820 Transfers					23,850,000		23,850,000		
Total TRF	0		0		23,850,000		23,850,000		0
Grand Total	0	0.0	0	0.0	23,850,000	0.0	23,850,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit <u>87218C</u>							
Division	Missouri Lottery								
DI Name	Additional Transfers	DI#1960031							
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
820 Transfers					23,850,000		23,850,000		
Total TRF	0		0		23,850,000		23,850,000		0
Grand Total	0	0.0	0	0.0	23,850,000	0.0	23,850,000	0.0	0

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue	Budget Unit	87218C
Division	Missouri Lottery		
DI Name	Additional Transfers	DI#1960031	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

NA

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

NA

DECISION ITEM DETAIL

Budget Unit	FY 2007	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2009	FY 2009
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
Lottery Cost to Continue - 1860031								
FUND TRANSFERS	0	0.00	0	0.00	23,850,000	0.00	23,850,000	0.00
TOTAL - TRF	0	0.00	0	0.00	23,850,000	0.00	23,850,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$23,850,000	0.00	\$23,850,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$23,850,000	0.00	\$23,850,000	0.00

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